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INDEX

TO THE

EXECUTIVE DOCUMENTS

OF THE



HOUSE OF REPRESENTATIVES

FOR THE

FIRST SESSION OF THE FORTY-SEVENTH CONGRESS,

1881-'82.

IN 26 VOLUMES.



VOLUME 14.—No. 2, Report on the Finances.

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INDEX TO HOUSE EXECUTIVE DOCUMENTS.



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ANNUAL REPORT

OF THE

SECRETARY OF THE TREASURY

ON THE

STATE OF THE FINANCES

FOR

THE YEAR 1881.



WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1881.

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REPORT.

TREASURY DEPARTMENT,
Washington, D. C., December 5, 1881.

SIR: I have the honor to submit the following report:

The ordinary revenues from all sources for the fiscal year ended June 30, 1881, were—

From customs.....	\$198,159,676 02
From internal revenue.....	135,264,385 51
From sales of public lands.....	2,201,863 17
From tax on circulation and deposits of national banks.....	8,116,115 72
From repayment of interest by Pacific Railway Companies.....	810,833 80
From sinking-fund for Pacific Railway Companies..	805,180 54
From customs' fees, fines, penalties, &c.....	1,225,514 86
From fees—consular, letters-patent, and lands.....	2,244,983 98
From proceeds of sales of Government property....	262,174 00
From profits on coinage.....	3,468,485 61
From revenues of the District of Columbia.....	2,016,199 23
From miscellaneous sources.....	6,206,880 13
Total ordinary receipts.....	360,782,292 57

The ordinary expenditures for the same period were—

For civil expenses.....	\$17,941,177 19
For foreign intercourse.....	1,093,954 92
For Indians.....	6,514,161 09
For pensions.....	50,059,279 62
For the military establishment, including river and harbor improvements, and arsenals.....	40,466,460 55
For the naval establishment, including vessels, machinery, and improvements at navy-yards.....	15,686,671 66
For miscellaneous expenditures, including public buildings, light-houses, and collecting the revenue.	41,837,280 57
For expenditures on account of the District of Columbia.....	3,543,912 03
For interest on the public debt.....	82,508,741 18
For premium on bonds purchased.....	1,061,248 78
Total ordinary expenditures.....	260,712,887 59

Leaving a surplus revenue of..... \$100,069,404 98

Which was applied as follows:

To the redemption of—

Bonds for the sinking-fund.....	74,371,200 00
Fractional currency for the sinking-fund.....	109,001 05
Loan of February, 1861.....	7,418,000 00

IV REPORT OF THE SECRETARY OF THE TREASURY.

Ten-forties of 1864.....	\$2, 016, 150 00
Five-twenties of 1862.....	18, 300 00
Five-twenties of 1864.....	3, 400 00
Five-twenties of 1865.....	37, 300 00
Consols of 1865.....	143, 150 00
Consols of 1867.....	959, 150 00
Consols of 1868.....	337, 400 00
Texan indemnity stock.....	1, 000 00
Old demand, compound-interest, and other notes....	18, 330 00
And to the increase of cash in the Treasury.....	14, 637, 023 93
	<hr/>
	100, 069, 404 98

The requirements of the sinking-fund for the last fiscal year, including a balance of \$49,817,128.78, not provided for up to the close of the previous year, amounted to \$90,786,064.02. There was applied thereto from the redemption of bonds and fractional currency, as shown in the above statement, the sum of \$74,480,201.05, leaving a deficit of \$16,305,873.47. It is estimated that the requirements of the fund for the present fiscal year, including the balance from last year, will amount to \$59,634,856.50. The amount of bonds redeemed during the months of July, August, September, and October of the present year is in excess of the requirements of the sinking-fund for the entire year by the sum of \$6,176,593.50. The surplus revenues, however, which may hereafter accrue during the year, will be applied to the purchase or redemption of the public debt, as contemplated in section 2 of the act approved March 3, 1881, (21 Stats., p. 457.)

Compared with the previous fiscal year, the receipts for 1881 have increased \$29,352,901.10, in the following items: In customs revenue, \$11,637,611.42; in internal revenue, \$11,255,011.59; in sales of public lands, \$1,185,356.57; in tax on circulation and deposits of national banks, \$1,101,144.28; in proceeds of sales of Indian lands, \$1,055,202.40; in deposits by individuals for surveying public lands, \$1,329,588.85; in fees on letters-patent, \$50,415.84; in profits on coinage, \$676,298.83; in revenues of the District of Columbia, \$206,729.53; and in miscellaneous items, \$855,541.79. There was a decrease of \$2,097,219.51, as follows: In repayment of interest by Pacific Railway Companies, \$896,533.38; in interest and premium on Indian trust-fund stocks, \$631,595.76; in registers' and receivers' fees, \$154,798.29; and in unenumerated items, \$414,292.08; making a net increase in the receipts, from all sources, of \$27,255,681.59.

The expenditures show a decrease over the previous year of \$21,700,800.39, as follows: In the Interior Department, (pensions,) \$6,717,894.82; in premium on bonds purchased, \$1,734,071.64; and in

the interest on public debt, \$13,248,833.93. There was an increase of \$14,770,730.20, as follows: In the War Department, \$2,349,544.33; in the Navy Department, \$2,149,686.92; in the Interior Department, (Indians,) \$568,704; and in the civil and miscellaneous, \$9,702,794.95—making a net decrease in the expenditures of \$6,930,070.19.

FISCAL YEAR 1882.

For the present fiscal year the revenue, actual and estimated, is as follows:

Source.	For the quarter ended Septem- ber 30, 1881.	For the remain- ing three quar- ters of the year.
	Actual.	Estimated.
From customs.....	\$59,184,469 15	\$155,815,530 85
From internal revenue.....	37,575,502 22	117,424,497 78
From sales of public lands.....	948,368 19	1,551,631 81
From tax on circulation and deposits of national banks.....	4,307,988 86	3,692,011 14
From repayment of interest by Pacific Railway Companies.....	59,999 49	1,440,000 51
From customs' fees, fines, penalties, &c.....	421,811 62	928,188 38
From fees—consular, letters-patent, and lands....	639,180 08	1,810,819 92
From proceeds of sales of Government property....	66,363 58	183,636 42
From profits on coinage.....	809,317 80	2,440,682 20
From revenues of the District of Columbia.....	158,445 95	1,641,554 05
From miscellaneous sources.....	4,009,596 15	4,890,403 85
Total receipts.....	108,181,043 09	291,818,956 91

The expenditures for the same period, actual and estimated, are—

Source.	For the quarter ended Septem- ber 30, 1881.	For the remain- ing three quar- ters of the year.
	Actual.	Estimated.
For civil and miscellaneous expenses, including public buildings, light-houses, and collecting the revenue.....	\$12,252,053 71	\$47,247,946 29
For Indians.....	2,011,984 70	4,288,015 30
For pensions.....	17,220,122 12	52,779,877 88
For military establishment, including fortifica- tions, river and harbor improvements, and ar- senals.....	13,517,184 11	30,982,815 89
For naval establishment, including vessels and machinery, and improvements at navy-yards....	4,646,969 78	10,853,030 22
For expenditures on account of the District of Columbia.....	1,131,476 04	2,368,523 96
For interest on the public debt.....	24,271,948 93	46,428,051 07
Total ordinary expenditures.....	75,051,739 39	194,948,260 61

VI REPORT OF THE SECRETARY OF THE TREASURY.

Total receipts, actual and estimated	\$400,000,000 00
Total expenditures, actual and estimated.....	270,000,000 00
	<hr/>
	130,000,000 00
Estimated amount due the sinking-fund.....	59,634,856 50
	<hr/>
Leaving a balance of	70,365,143 50
	<hr/> <hr/>

FISCAL YEAR 1883.

The revenues of the fiscal year ending June 30, 1883, estimated upon the basis of existing laws, will be—

From customs	\$215,000,000 00
From internal revenue	155,000,000 00
From sales of public lands	2,500,000 00
From tax on circulation and deposits of national banks	8,000,000 00
From repayment of interest by Pacific Railway Companies	1,500,000 00
From customs' fees, fines, penalties, &c	1,350,000 00
From fees—consular, letters-patent, and lands	2,450,000 00
From proceeds of sales of Government property	250,000 00
From profits on coinage	3,250,000 00
From revenues of the District of Columbia	1,800,000 00
From miscellaneous sources	8,900,000 00
	<hr/>
Total estimated ordinary receipts.....	400,000,000 00
	<hr/> <hr/>

The estimates of expenditures for the same period, received from the several Executive Departments, are as follows:

Legislative	\$2,993,455 92
Executive	16,291,367 73
Judicial	403,200 00
Foreign intercourse	1,315,055 00
Military establishment	29,509,524 17
Naval establishment	17,249,148 46
Indian affairs	5,841,713 91
Pensions	100,000,000 00
Public works:	
Treasury Department.....	\$3,282,000 00
War Department.....	11,479,506 03
Navy Department.....	2,829,938 00
Interior Department.....	386,900 00
Post-Office Department.....	8,000 00
Department of Agriculture.....	43,730 00
Department of Justice.....	1,500 00
	<hr/>
	18,031,574 03
Postal service.....	920,077 95
Miscellaneous.....	18,141,851 95
District of Columbia.....	3,562,599 31

Permanent annual appropriations:

Interest on the public debt.....	\$65, 000, 000 00	
Sinking-fund	45, 611, 714 22	
Refunding—customs, internal revenue, lands, &c	7, 514, 100 00	
Collecting revenues from customs..	5, 500, 000 00	
Miscellaneous	2, 577, 125 00	
		<u>\$126, 202, 939 22</u>

Total estimated expenditures, including sinking-fund..... 340, 462, 507 65

Or, an estimated surplus of \$59, 537, 492 35

Excluding the sinking-fund, the estimated expenditures will be \$294,850,793.43, showing a surplus of \$105,149,206.57.

The foregoing estimates of expenditures for the fiscal year 1883 are \$56,069,257.60 in excess of those submitted last year, as follows:

Increase—

Legislative	\$389, 285 05	
Executive proper.....	11, 736 00	
Department of State.....	53, 520 00	
Treasury Department	1, 699, 332 69	
War Department	914, 221 37	
Navy Department.....	4, 132, 634 40	
Interior Department.....	51, 586, 130 04	
Department of Agriculture.....	160, 260 00	
		<u>\$58, 947, 119 55</u>

Decrease—

Post-Office Department.....	2, 648, 261 95	
Department of Justice.....	229, 600 00	
		<u>2, 877, 861 95</u>

Net increase..... 56, 069, 257 60

The estimates of this Department are submitted as made up by the officers in charge of the public duties to which they respectively pertain, and while exceeding those of last year by the sum of \$1,699,332.69, they are in excess of the appropriations made for the Department at the last session of Congress only to the extent of \$608.55.

PUBLIC MONEYS.

The monetary transactions of the Government have been conducted through the offices of the United States Treasurer, nine assistant treasurers, one depository, and one hundred and thirty-two national-bank depositories.

VIII REPORT OF THE SECRETARY OF THE TREASURY.

The receipts of the Government, amounting during the fiscal year as shown by warrants, to \$474,532,826.57, were deposited as follows:

In independent-treasury offices	\$343, 800, 718 83
In national-bank depositaries	130, 732, 107 74

The quarterly examinations of independent-treasury offices required by law have been duly made, and in addition thereto the offices have been subjected to special examinations by officers of this Department. As far as known there have been no losses to the Government by public officers engaged either in the receipt, safe-keeping, or disbursement of the public moneys.

By act of Congress, approved March 3, 1857, public disbursing officers were required to place all funds intrusted to them for disbursement, on deposit with a public depositary, and to draw for them only in favor of the persons to whom payment was to be made. The provisions of this law remained unchanged until the act of June 14, 1866, reproduced as section 3620, Revised Statutes, was passed, removing the restrictions as to the method of drawing checks. By an act approved February 27, 1877, that section was so amended as to reenact the provisions of the act of March 3, 1857, concerning disbursing officers' checks, which the Department had found impracticable to enforce. The attention of Congress has been called to this matter in the annual reports of the Secretary for years 1857, 1858, and 1878, fully explaining the impracticability of enforcing the law according to the letter as it now stands, and it is recommended that it be so amended that payment may be made and checks drawn under regulations prescribed by the Secretary of the Treasury.

NATIONAL BANKS.

The report of the Comptroller of the Currency contains full information in reference to the affairs of the national banks. It shows that on October 1 of the present year there were a greater number of banks in operation than at any previous time, the number being 2,132. Their returns show that they had on that day an aggregate capital of \$463,821,985; surplus, \$128,140,617; individual deposits, \$1,070,997,531; loans, \$1,169,022,303; and specie, \$114,334,736. The aggregate circulation, \$360,344,250, as well as the amount of loans and individual deposits, was much larger than at any time since the organization of the system.

The corporate existence of 396 banks will expire previously to February 25, 1883. The Comptroller recommends that an act be passed authorizing any national bank, at any time within two years prior to the

expiration of its corporate existence, to extend its period of succession by amending its articles of association by the votes of shareholders owning two-thirds of the capital of the association, if such association, upon an examination of its affairs, shall be found to be in a satisfactory condition. The law provides that the Comptroller shall issue his certificate authorizing any banking association to commence business, if it shall conform in all respects to the legal requirements. The banks may, therefore, under the present law, continue their existence, and, in the absence of prohibitory legislation, many of them undoubtedly will, on the expiration of their corporate existence, organize new associations, and obtain from the Comptroller authority to continue business. The passage, however, of an act directly authorizing an extension of the corporate existence of the banks, would in many instances save much labor, and avoid the distribution of the present large surplus fund among the shareholders, which would result from liquidation. The passage of a bill authorizing such a renewal of their charters is recommended.

The Comptroller gives official information in tabulated form of the proportion of coin, paper money, and checks used by the national banks, in their business, in each State and principal city. Returns have been obtained from the banks showing their total receipts upon two different dates. The total receipts of 1,966 banks on June 30, last, were \$284,714,016, and of 2,132 banks on September 17, \$295,233,779. Upon this latter date the receipts were composed of \$4,078,044 in gold coin, \$500,302 in silver coin, and \$13,026,571 in paper money, the remainder, amounting to \$277,628,862, being in checks and drafts, including \$6,593,337 of clearing-house certificates. The proportion of paper-money and coin was 5.9 per cent., and of checks and drafts 94.1 per cent. The receipts of 48 banks in the city of New York were \$165,000,000, and the total percentage of coin and paper money was 1.2 per cent. only, and of checks and drafts 98.8 per cent. The receipts of 237 banks in sixteen reserve cities, including New York, were \$243,115,594, and the proportion of checks and drafts was 96.7 per cent. The banks elsewhere reported receipts amounting to \$52,118,185, in which the proportion of checks and drafts was 81.7 per cent. These returns show how small an amount of money actually enters into large transactions, and how much its use has been superseded by the machinery of banking, with its modern system of checks, bills of exchange, and clearing-houses.

Full statistics are given in regard to the taxation of the banks, from which it seems that the amount of taxes paid, both by the National

and State banks, to the Federal Government during the last year, has been greater than in any previous year, the total amount collected being \$8,493,552 from the former, and \$3,762,208 from the latter. The taxes collected by the States have also increased, and the amounts assessed are alleged to be disproportioned to the amount collected upon other moneyed capital. In another part of this report suggestion is made as to a reduction of the taxes upon these institutions.

United States five and six per cent. bonds, amounting to \$245,601,050, held by the national banks, have been extended with interest at $3\frac{1}{2}$ per cent., and it is estimated that the net interest at the current market value, upon all the bonds held by them, does not exceed that rate.

RESERVE.

Previously to the resumption of specie-payments, a reserve was accumulated in the Treasury by the sale of \$95,500,000 of bonds, and by the retention of an additional amount of about \$40,000,000 from surplus revenues. The policy pursued by this Department, as repeatedly announced to Congress, has been to retain as reserve for the redemption of United States notes, about 40 per cent. of the notes outstanding, and in addition thereto to have sufficient money in the Treasury to meet all other demand obligations outstanding. This policy has been adhered to as rigidly as practicable. The reserve has never fallen below 36 per cent., nor been above 45 per cent. of outstanding notes. The silver certificates issued are payable only in silver coin, and the gold received for these certificates is now available for resumption purposes. There is now in the Treasurer's cash about \$25,000,000 of fractional silver coin having only a limited legal-tender value, and not available for resumption purposes. The remainder of this reserve consists chiefly of gold coin. It is generally conceded that, for safe banking, a reserve of 40 per cent. to meet current obligations is necessary. The Government, by the issue of its notes, payable on demand, and its obligation to meet them when presented, is in a position analogous to that of banking, and should therefore act upon principles found to be sound and safe in that business.

SILVER CERTIFICATES.

The Department has issued silver certificates at the several sub-treasury offices, upon a deposit of gold coin in like amount with the assistant treasurer at New York, and through this means certificates have been issued for nearly all the silver held by the Treasury. These certificates amount to about \$66,000,000, and are now outstanding.

About \$34,000,000 of silver dollars are now in circulation. The total result of this silver coinage is to increase the currency of the country to the extent of about \$100,000,000, and to require the Treasurer of the United States to hold the silver coin in which the certificates are payable. On November 1, 1881, the Department held in its cash about \$7,000,000 of the certificates, and about \$250,000 of the coin for which certificates had not been issued.

The act of February 28, 1878, requiring the issue of silver certificates upon the deposit of standard silver dollars was a part of the policy of the Government to maintain the standard of the silver dollar at or near the value of the standard gold dollar. The same act provided that such certificates should be receivable "for customs, taxes, and all public dues."

The liberal purchase of bullion and coinage of silver dollars by this Government, and the receipt of them by it for public dues, has failed to raise the price of silver bullion to any great extent in the markets of the world.

As is said elsewhere herein, the circulation of some sixty-six millions of silver certificates seems an inexpedient addition to the paper currency. They are made a legal-tender for the purposes named, yet have for their basis about eighty-eight per cent. only of their nominal value. There is no promise from the Government to make good the difference between their actual and nominal value.

There need be no apprehension of a too limited paper circulation. The national banks are ready to issue their notes in such quantity as the laws of trade demand, and as security therefor the Government will hold an equivalent in its own bonds.

The embarrassments which are certain to follow from the endeavor to maintain several standards of value, in the form of paper currency, are too obvious to need discussion.

It is recommended, therefore, that measures be taken for a repeal of the act requiring the issue of such certificates, and the early retirement of them from circulation.

GOLD CERTIFICATES.

Immediately preceding resumption, the issue of certificates upon deposits of gold was discontinued. It was feared that parties might present legal-tender notes based upon a 40 per cent. reserve, obtain the gold therefor, and immediately deposit it for the certificates for which, by law, the Department was required to hold 100 per cent. Though often requested, the Department has ever since refused to

make any further issue of these certificates. By consent of the Comptroller of the Currency, these certificates are allowed to form a part of the lawful reserve of national banks, much of which reserve is now in gold coin. Should the certificates be issued, they would at once take the place of this coin, and the Treasury would hold the coin instead of the banks. In view of any possible demand for the redemption in coin of legal-tender notes, the issue of these certificates is very objectionable.

RETIREMENT OF NATIONAL-BANK NOTES.

Under existing law, any national bank can at any time, upon a deposit of legal-tender notes or coin with the Treasurer of the United States, withdraw the bonds held as security therefor, and leave the Treasury to redeem an equal amount of its notes. This privilege was given to the banks, evidently for the purpose of securing a proper elasticity of the currency; and in view of the rapid payment of the public debt, it would seem that this privilege is necessary for the purpose of facilitating the redemption of bonds held by the banks; but should many of the banks, through apprehension of adverse legislation, or from any other cause, desire to retire their circulation, the deposit of such an amount of money with the Treasurer might cause a serious and sudden contraction of the currency and grave embarrassments in business. That the apprehension of such action is not groundless is shown by what took place on the passage of the three per cent. refunding bill by Congress at its last session. If it is thought advisable Congress can enact that national banks be prohibited from retiring their currency, except on a previous notice of intention so to do; the length of that notice to be fixed by law.

LEGAL-TENDER NOTES.

This Department has little to add to what has been said in former reports from it on the subject of the notes known as legal-tender notes. That they are convenient and safe for the community is without doubt. That it is for the profit of the Government to continue them is also without doubt. Yet there is one consideration that should have notice, and that is, whether the Government can continue to claim for them the quality of being a legal-tender for debts. This Department understands that the constitutionality of making them a solvent of contracts was found in the exigencies of the Government raised by the civil war. Whether now, that that war has sometime since ceased, and the Government has resumed payment of its debts in gold and silver coin, notes of the United States shall be maintained as currency with the legal-tender quality, is a question worthy of attention.

FRACTIONAL PAPER CURRENCY.

Of the \$15,000,000 of fractional paper currency outstanding, only about \$80,000 has been redeemed this year, and this amount is likely to grow less each succeeding year. It is suggested that Congress authorize the Department to drop this amount from any statement of public debt hereafter issued, and make a permanent appropriation for the redemption of such small amount of notes as may hereafter be presented. In this connection, attention is called to the fact that of the public debt that matured before the year 1860, there remains outstanding and unpaid the sum of about \$100,000. It is suggested that authority may well be given to treat this amount in the same manner.

PAYMENT OF UNITED STATES BONDS IN GOLD.

The gold dollar at the standard weight of 25.8 grains is by law the unit of value, while the standard silver dollar by this standard is now worth about eighty-eight cents.

Although the act of July 14, 1870, provides for the issue of United States bonds, "redeemable in coin of the present standard value," whereby were included both gold and silver coin of that value, yet as by the act of February 12, 1873, the further coinage of silver dollars was prohibited, and the Revised Statutes declared gold coin only to be legal tender for sums exceeding five dollars, equity, if not strict construction of law, requires that the holders of such bonds should receive payment thereof in gold or its equivalent.

By act of February 28, 1878, silver dollars of the standard weight and fineness were again made a legal tender at the nominal value for all debts and dues, public and private, except where otherwise expressly stipulated in the contract.

Between the adoption of the Revised Statutes, June 22, 1874, and 1878, silver coin was not a tender in payment of United States bonds, and it might fairly be regarded, especially by foreign holders who had acquired bonds during this interval, as a breach of faith, if bond-creditors were compelled to receive payment in a coin worth in the markets of the world but eighty-eight per cent. of our own standard of value.

This Government is abundantly able to discharge all its obligations at home and abroad in money which is everywhere accepted as a true standard of value.

STANDARD SILVER DOLLARS.

As required by the act of February 28, 1878, the Department has caused to be coined into standard silver dollars each month, at least \$2,000,000 in value of bullion of that metal.

Constant efforts have been made to give circulation to this coin, the expense of transferring it to all points where it was called for having been paid by the Government.

Only about thirty-four millions are now in circulation, leaving more than sixty-six millions in the vaults, and there is no apparent reason why its circulation should rapidly increase.

The silver question is involved in some embarrassments. The monetary conference, to which a commission was sent the past year, after elaborate discussion, reached no conclusion, except to adjourn to meet again for a further discussion next April. Whether a renewal at the present time of the consideration of the subject by it is likely to lead to any practical or acceptable results, seems doubtful. That most of the European nations have a deep interest in a proper adjustment of the ratio between gold and silver coinage, if not deeper than the United States, admits of no doubt. We furnish the world with the largest portion of both gold and silver, and our exports command the best money of the world, as they ever should do and will, unless we bind ourselves to accept of a poorer. We need not appear anywhere as supplicants when we clearly may be the controllers. Some of the European nations, whose concurrent action is necessary to any result that is sought, do not yet appear ready to accept bi-metalism, and when ready they may ask for a ratio that it will be inconvenient for us to adopt, and reduce the ratio of silver below the standard of our coinage, while the market or intrinsic value of silver indicates the propriety of a considerably increased ratio. That an agreement of the principal nations of Europe with us, for the larger use of silver coinage would furnish a larger market for silver, and to that extent increase its value, is certain, but the excess of it over the supply for that purpose would only command the price of a commodity on the market. Therefore, the fixing of any ratio is a matter of extreme delicacy to be fully considered.

The most potential means of bringing about any concert of action among different nations, would appear to be for the United States to suspend, for the present, the further coinage of silver dollars. This is the decided opinion, in both France and America, of the highest authorities on bi-metalism, and of those who wish to bring silver into general use and raise its value; and it is believed that a cessation of coinage would, at a very early day, bring about a satisfactory consideration of the whole subject among the chief commercial nations.

The silver question, obviously, is one that demands the early attention of our law-makers, or the subject may drift beyond our control

unless control is retained at a great sacrifice. A continuance of the monthly addition to our silver coinage will soon leave us no choice but that of an exclusive silver coinage, and tend to reduce us to a place in the commercial world among the minor and less civilized nations.

It may be assumed that a people as enterprising and progressive as that of the United States, holding a leading position among nations, will not consent to the total abandonment of the use of gold as one of the metals to be employed as money, and we cannot consent to be placed in the very awkward position of paying for all that we buy abroad upon a gold standard, and selling all that we have to sell on a silver standard.

It is, therefore, recommended that the provision for the coinage of a fixed amount each month be repealed, and the Secretary be authorized to coin only so much as will be necessary to supply the demand.

The effect of storing large amounts of silver coin in the Treasury vaults, with the present law requiring the issue of silver certificates, is to furnish a paper currency not payable in gold or its equivalent. This policy is open to most of the objections that can be urged against the increase of United States notes or of gold certificates, and to the additional objection that it furnishes a currency depreciated, from the very nature of the basis on which it rests—that is, silver coin of a debased value as compared with gold coin.

There is no objection to supplying fully a demand for silver dollars for actual use at home and in some few foreign markets, but so long as generally, in the markets of the world, they are of less value than the gold dollar, which is our legal standard of value, they must be regarded as subsidiary coin. It is believed that the amount in circulation will be steadily increased, but not so fast as to require, for some months, or perhaps years, any addition to the amount already coined.

In answer to inquiry, it is well to say that what are the profits on the coinage is shown from year to year by the report of the Register of the Treasury. The receipt of them into the Treasury is acknowledged in the item of miscellaneous receipts, and they are put to the same uses as any other receipts into the Treasury, that is, to the payment of the expenses or debts of Government.

CUSTOMS.

The revenue from customs for the past fiscal year was \$198,159,676.02, an increase of \$11,637,611.42 over that of the preceding year.

Of the amount collected, \$138,908,562.39 was collected at the port of New York, leaving \$59,251,113.63 as the amount collected at all the other ports of the country.

Of the total amount, \$47,977,137.63 was collected on sugar, melado, and molasses; \$27,285,624.78 on wool and its manufactures; \$21,462,534.34 on iron and steel, and manufactures thereof; \$19,038,665.81 on manufactures of silk; \$10,825,115.21 on manufactures of cotton; and \$6,469,643.04 on wines and spirits; making a total revenue from the articles specified, of \$133,058,720.81.

The expenses of collection for the past year were \$6,419,345.20, an increase over the preceding year of \$387,410.04. While there was an increase in the revenue from customs over the preceding year of over eleven and a half millions of dollars, the gross value of the imports, including free goods, decreased over twenty-five millions of dollars. The most marked decrease was in the value of unmanufactured wool, \$14,023,682, and in that of scrap and pig-iron, \$12,810,671. There was, on the other hand, an increase in the value of sugar imported, of \$7,427,474; on steel-rails, of \$4,345,521; on barley, \$2,154,204; and on steel in ingots, bars, &c., \$1,620,046.

The exports, as contrasted with the imports during the last fiscal year, (1881,) are as follows:

Exports of domestic merchandise.....	\$883, 925, 947
Exports of foreign merchandise.....	18, 451, 399
Total.....	902, 377, 346
Imports of merchandise.....	642, 664, 628
Excess of exports over imports of merchandise.....	259, 712, 718
Aggregate of exports and imports.....	1, 545, 041, 974

Compared with the previous year, there was an increase of \$66,738,688 in the value of exports of merchandise, and a decrease of \$25,290,118 in the value of imports. The annual average of the excess of imports of merchandise over exports thereof, for ten years previous to June 30, 1873, was \$104,706,922; but for the last six years there has been an excess of exports over imports of merchandise amounting to \$1,180,668,105—an annual average of \$196,778,017. The specie value of the exports of domestic merchandise has increased from \$376,616,473 in 1870, to \$883,925,947 in 1881, an increase of \$507,309,474, or 135 per cent. The imports of merchandise have increased from \$435,958,408 in 1870, to \$642,664,628 in 1881, an increase of \$206,706,220, or 47 per cent.

During each year from 1862 to 1879, inclusive, the exports of specie exceeded the imports thereof. The largest excess of such exports over imports was reached during the year 1864, when it amounted to \$92,280,929. But during the year ended June 30, 1880, the imports of coin and bul-

lion exceeded the exports thereof by \$75,891,391; and during the last fiscal year the excess of imports over exports was \$91,168,650.

A revision of the tariff seems necessary to meet the condition of many branches of trade. That condition has materially changed since the enactment of the tariff of 1864, which formed the basis of the present tariff as to most of the articles imported. The specific duties imposed by that act, for instance, on iron and steel in their various forms, had then a proper relation to the *ad valorem* duties imposed on the articles manufactured from those metals; but by a large reduction in the values, especially of the cruder forms of iron and steel, the specific duty imposed thereon now amounts, in many cases, to an *ad valorem* duty of over 100 per cent.; while the *ad valorem* duties on manufactured articles have not been changed. The growing demands of trade have led, also, to the importation of iron and steel in forms and under designations not enumerated in the tariff, and the great disproportion between the specific and *ad valorem* duties is a constant stimulus to importers to try to bring the merchandise under the *ad valorem* rate. This produces uncertainty, appeals from the action of collectors, and litigation, which prove embarrassing to business interests as well as to the Government; and what is instanced as the case with iron and steel will be found to be the case with other articles. An equalization of the tariff, and a simplification of some of its details, are needed. How far such revision shall involve a reduction of the tariff is a question for Congress to decide.

In what manner that revision shall be initiated is also within the province of Congress to determine. The method of a commission which has been proposed has some features that commend it. A commission made up of leading representatives of the manufactures, agriculture, and commerce of the country—experts in the subject-matters dealt with by a tariff—sitting as a board without hampering formalities, and intent upon one subject to the consideration of which the members would bring requisite and ready knowledge and experience, should be able to frame a tariff law that would equalize its burdens and its benefits, and give a reasonable degree of satisfaction to the varied interests affected by it. It is sometimes objected that to wait for the passage of a law creating a commission, and for the organization of it, and for the result of its deliberations, would delay the action of Congress too long. It is to be considered whether there might not be such limitations of time put upon the life of the commission as would preclude such a result. It is conceded that the interests that a tariff affects are so numerous and so diverse that extensive and

minute knowledge is needed to treat the subject fairly and comprehensively. Is it not, therefore, worthy of consideration whether the country cannot afford the proper length of time for a skilful, judicious, and complete framing of a bill? Should exigencies exist or arise calling for immediate legislation upon particular matters, they could be treated specifically for the time, while awaiting the complete and comprehensive system.

Attention is invited to the report of this Department for 1880, in regard to a repeal of the discriminating duties imposed by section 2501 of the Revised Statutes, especially on tea and coffee produced in the possessions of the Netherlands, and the recommendation therein contained is renewed.

REDUCTION OF TAXES.

It is a matter of gratulation that the business of the country so thrives as to endure the onerous taxation that is upon it, and yet grow in volume, and apparently in profits, and yield to the Government a surplus over its needs. The result upon the public revenue is to embarrass this Department in disposing of the surplus in lawful way, and with regard to economy. While it is asserted that there is stringency in the money market, and that the business community is in straits, the call of this Department for millions of bonds is slowly heeded, and its offer to purchase bonds is not in full accepted. There is another way in which to dispose of the surplus, namely, to enter the markets and buy bonds at the current rates. Calculations of experts show that, at the premium that now rules upon the four and four-and-a-half per cent. bonds, this could not be done without a loss to the Treasury, which it is of doubtful propriety to make. And it is almost certain that an announcement of a purpose so to do would enhance the market value of those bonds. Meanwhile the daily receipts from the community by the Treasury continue, the surplus over its needs increases, and money lies idle. It seems that the plan most just, for giving relief, is to reduce taxation, and thereby diminish receipts and surplus.

The rapid reduction of the public debt and the increase of the surplus in the Treasury present the question to Congress whether there should not be a reduction in the taxation now put upon the people. It is estimated that, if the present ratio of receipt and expenditure is kept up, the public debt, now existing, may be paid in the next ten years. In view of the large sum that has been paid by the present generation upon that debt, and of the heavy taxation that now bears upon the industries and business of the country, it seems just and proper that another generation

should meet a portion of the debt, and that the burdens now laid upon the country should be lightened. It is to be considered, too, whether the seeming affluence of the Treasury does not provoke to expenditure larger in amount than a wise economy would permit, and upon objects that would not meet with favor in a pinched or moderate condition of the Federal Exchequer. In some quarters there is already talk of an overflowing Treasury, and projects are put forth for lavish expenditure, not only to the furtherance of public works of doubtful legitimacy and expediency, but in aid of enterprises no more than *quasi* public in character. Can a Government be justly said to have an overflowing Treasury when there is an outstanding debt against it greater than it could pay if lawfully presented, and when its means of payment in the future must be taken from its denizens by burdensome taxation? And is it a beneficial exercise of governmental power to raise money by taxation in greater sums than the lawful demands upon the Government require, when those demands are of themselves a heavy burden upon the industry and business of the country?

Other considerations have been presented; such as that if the public debt be fully paid and all Government bonds retired, the best and safest basis for the national-bank system will be gone, and that a desirable mode of investment for savings banks, trust companies, and fiduciary representatives will be taken away, and that the return of the large sums paid to the holders of bonds, to seek reinvestment through other channels, will disturb the business of the country. It is doubtful whether, in a government like ours, not designed for a paternal one, these will be held as sufficient reasons for keeping on foot a large public debt, requiring for the management of it, and for the collection of the revenue to meet the interest upon it, many officials and large expense.

It is proper to say that there is a formidable matter to be weighed on the other hand. The Commissioner of Pensions, it is understood, makes known the need of large sums to meet the arrearages of pensions on claims allowed and likely to be allowed by him. He puts the figures at \$235,000,000. Besides this, he has furnished to this Department an estimate, based upon the facts found in the records of his office, which gives these data:

Number of claims filed to November 1, 1881	789, 063
Number of claims admitted to November 1, 1881	450, 949
Number of claims pending to November 1, 1881	265, 575
Number of claims rejected and abandoned to November 1, 1881.	72, 539
	<hr/> 789, 063 <hr/>

Number of claims pending entitled to benefits of arrears acts.	227, 040
Number of claims pending NOT entitled to benefits of arrears acts.	35, 596
Number of old war claims (not entitled) pending	1, 631
Number of 1812 war claims (not entitled) pending	1, 308
	<hr/>
	265, 575
	<hr/>

He estimates that the average value on the first day of January, 1884, of each claimed allowed out of the class of 227,040, above shown, will be \$1,350, and that the probable allowances out of that class will be 193,000.

This Department is not aware of any other matter that will materially increase the needful expenditures of the Government.

It is, then, for Congress to determine whether there shall be a reduction of the revenues derived from taxation. If it shall, it will be important to know how it may be effected. A statement of the receipts from internal revenue shows them to be \$135,264,385.51 for the year that ended June 30, 1881, and that was in excess of the preceding year by \$11,255,011.59; a large part of this was from spirits, tobacco, and fermented liquors. The tax on those articles is a tax on appetite or indulgences, legitimate subjects of taxation when taxation is needful. A reduction of that tax is not recommended. Other objects from which internal revenue is derived are the stamps on bank-checks and matches. The former is a tax on business, somewhat irritating and hampering in its nature. The latter is a tax on an article of hourly and necessary consumption by all classes. It is urged by some that the abolition of the stamp-tax on matches would not reduce the price of the article to the consumer. That contention does not seem well founded, when the cost of the stamp is in so large a ratio to the cost of the article stamped, and when the economy of purchasing stamps in large quantities gives to capital an advantage in the manufacture of the article. There is also the duty derived from proprietary stamps. An abolition of the revenue from these three sources would be an equal lessening of burdens. The tax on the deposits in national banks and upon their capital, in the judgment of the Department, may, with propriety and justice, be lessened, if not entirely removed, whenever it is determined that the public revenue exceeds the public needs. The tax on circulation is different in its nature. It is a tax on a franchise of profit to the favored grantee, and upon a subject, in the furnishing of which to the national banks, the Government is at an expense. There seems to be a reason that, while taxation is the means of meeting governmental expenses, this tax should not be among the

first to be taken off. There are other minor sources of internal revenue that might be given up, keeping that from spirits, fermented liquors, and tobacco.

The other source of revenue where a reduction may be made is the customs. It already appears that the revenue from customs for the year ended June 30, 1881, was \$198,159,676.02, being an increase of \$11,637,611.42 over the preceding year.

While it is a principle that taxation for the expenses of Government, to be just, should bear on all alike and equally, it must also be one that when the aggregate of taxation is to be lessened, the reduction should be made in such ways that all will be relieved alike and equally. Hence, it is assumed that if Congress does determine on a decrease of the revenue, it will seek that end, as well through a revision of the existing tariff laws as through an abolition or abatement of the internal revenue. This Department does not venture, at this time, to point out wherein the wisdom of Congress may find places in the tariff laws for its exercise in revision and reduction. In another part of this report somewhat is said upon the mode of making a revision of those laws. If the mode of a commission to experts should be adopted, and delay in the final adoption of a revised tariff law should be anticipated, it may be well for Congress to consider what is to be done in the meantime with the surplus revenue that is likely to accrue unless prevented by the payment of arrearages of pensions.

TRIAL OF CUSTOMS CASES.

On the 1st of July, 1881, 2,376 suits against collectors of customs, nearly all for the refund of customs duties, were pending in the United States courts of New York. The delay in the trial of these cases heightens the expense of the litigation, and puts off the final determination of the rights in controversy, and also increases the number of the suits that are brought. It sometimes happens that before a test case can be brought to trial and decided in the Supreme Court, importers are compelled to commence hundreds of suits in order to preserve their rights. If these cases are put up on the calendar, it is done at the expense and inconvenience of private litigants. The only remedy appears to be the establishment of a new tribunal for the trial of customs cases, or their transfer to some existing tribunal like the Court of Claims. The Department has issued a circular to experts, asking their views as to the best mode of meeting this difficulty, and it may submit, in a special communication to Congress, some more definite views upon the subject.

CLAIMS.

The claims against the Government, presented to this Department, often involve important disputed questions of law or fact, which require for their correct decision the taking of depositions and the cross-examination of witnesses, and sometimes of the parties themselves. For this no provision is made by law. Authority from Congress to refer any such claims as the Secretary may think proper to the Court of Claims, would give to the claimants and to the Government a proper judicial trial and judgment; which would not only do justice to the parties but prevent re-examinations which are now urged upon every change of Departmental officers.

It is believed that a proper statute of limitations upon claims would promote the substantial ends of justice. The reasons for such a statute in the case of claims against the Government, such as the death of witnesses, and the loss of paper evidence, and the policy of putting an end to controversies, are obvious and too familiar to need more than a suggestion. On the other hand, in the prosecution of demands by the United States, great hardships to private parties are often occasioned. This is especially the case where those sued are sureties and there has been neglect and delay on the part of the governmental agents in adjusting accounts and making demand for alleged balances.

SUGAR.

The duties collected upon sugar, molasses, and melado during the past fiscal year amount to \$47,977,137, or nearly one-quarter of the whole amount of our revenues from customs. The difficulties attending the collection of these duties have largely occupied the attention of committees of Congress during several past sessions. The Dutch standard of color, as applied to the apparent color of imported sugars, is no longer a test of their saccharine strength or value for refining purposes. Imputing this fact to artificial coloring used for the purpose of affecting the rate of duties, this Department has claimed the right to look beyond the apparent color, and to classify the invoices according to the true color which they would show without that artificial treatment. The importers, claiming sometimes that their sugars are not in any sense artificially colored, and sometimes that they have the right to have them classified by their color, according to the Dutch standard, whether artificially colored before being imported or not, have brought many suits to recover duties alleged to have been illegally exacted. A test suit, recently tried in New York, is pending in the Supreme Court, and is expected to give some aid in the true construction of the

law upon the point whether the Department has a right to regard anything but the apparent color of the sugar at the time of importation. Whatever may be the decision of this question, the fact remains that, either by artificially coloring or by changes in the process of manufacturing, sugars of the highest saccharine strength and value have been for some years imported, which appear to be of the lowest grade of color, and are, therefore, claimed to be entitled to entry at the lowest rate of duties.

The amount in controversy in the suits referred to, claimed by the importers to have been overpaid upon sugars imported during the last fiscal year, by reason of classification above their apparent color, is \$708,810.99, while the amount of duties collected by the classification of sugars at the increased rate during the same year is \$1,857,324.10; so that the Government has gained during that time, by the higher classification of sugar, \$1,148,513.11, as to which there is no controversy.

The Dutch standard was adopted undoubtedly upon the theory that color substantially represented value, and the intention, no doubt, was to impose duties upon sugar substantially *ad valorem*. The attention of Congress is earnestly invited to the subject, so that while the producers of sugar in this country are fairly treated, importers may be relieved from the embarrassments attending the present method of classification.

INTERNAL REVENUE.

From the various sources of taxation under the internal-revenue laws, the receipts for the fiscal year ended June 30, 1881, were as follows:

From spirits.....	\$67, 153, 974 88
From tobacco.....	42, 854, 991 31
From fermented liquors.....	13, 700, 241 21
From banks and bankers.....	3, 762, 208 07
From adhesive stamps.....	7, 375, 255 72
From penalties.....	231, 078 21
From collections not otherwise provided for.....	152, 162 90
Total.....	<hr/> 135, 229, 912 30 <hr/>

The increase of the revenue from spirits during the last fiscal year was \$5,968,466.09; the increase from tobacco in its various forms of manufacture for the same period, \$3,984,851.23; the increase from fermented liquors was \$870,438.37; the increase of revenue from taxes on banks and bankers was \$411,222.79; the total increase of internal revenue from all sources was \$11,019,454.50.

XXIV REPORT OF THE SECRETARY OF THE TREASURY.

CONTINUANCE OF SIX PER CENT. AND FIVE PER CENT. BONDS AT
3½ PER CENT.

In the last annual report the attention of Congress was invited to a portion of the interest-bearing debt becoming redeemable on or before July 1, 1881, as follows:

Title of loan.	Rate.	Redeemable.	Amount.
Loan July and August, 1861	6 per cent.	June 30, 1881	\$145,786,500
Loan of 1863, (1881's)	6 per cent.	June 30, 1881	57,787,250
Funded Loan of 1881	5 per cent.	May 1, 1881	469,651,050

Recommendation was made for authority to refund into Treasury notes or bonds bearing a lower rate of interest such portion of these bonds as should remain unredeemed at maturity.

Congress adjourned on the 3d of March, the bill for refunding these amounts having failed to become a law. On March 1 there remained outstanding of these bonds the following amounts:

Title of loan.	Rate.	Redeemable.	Amount.
Loan of July and August, 1861	6 per cent.	June 30, 1881	\$144,339,900
Loan of 1863	6 per cent.	June 30, 1881	57,216,100
Funded Loan of 1881	5 per cent.	May 1, 1881	469,320,650

Included in these amounts were \$29,479,300 of five per cent. bonds which had been purchased, or called for redemption but not matured, and \$5,887,950 of six per cent. bonds in process of redemption for the sinking-fund, leaving to be provided for, of the five per cent. bonds, \$439,841,350, and of the six per cent. bonds, \$196,378,600.

The financial condition of the Government at that time, and the policy pursued by my immediate predecessor in dealing with these bonds, are set forth in his letter of August 8, 1881, to the American Bankers' Association, as follows:

* * * * *

"It may be stated, however, that when I entered upon the duties of my present position, in March last, I found that of the bonded indebtedness of the Government there were of five per cent. bonds, redeemable at the option of the Government after May 1, 1881, the amount of \$469,320,650, of which the amount of \$146,101,900 was represented by coupon bonds; and of six per cent. bonds redeemable at the option of the Government after July 1, 1881, the amount of \$202,266,550, of which \$45,391,000 were represented by coupon bonds.

"Only the coupons for the quarterly interest falling due on May 1,

1881, remained upon the coupon five per cents, and none upon the coupon six per cents, the next semi-annual interest on which would fall due on July 1, 1881.

"The refunding act, by which it was proposed to retire all of these bonds, and to issue therefor bonds bearing a lower rate of interest, with several years to run before the Government had the option of payment, after having received much consideration by Congress during the last session, had failed to become a law; and the only resources of the Government to meet the maturing obligations were the surplus revenues, and the amount of \$104,652,200 four per cent. bonds, being a part of those authorized by the acts of July 14, 1870, and January 20, 1871, and remaining unissued.

"These resources were not sufficient to provide for all the maturing bonds, and, owing to the length of time which such four per cent. bonds had to run before maturity, it was not deemed advisable to issue more of the loan, if such issue could well be avoided.

"While there was no imperative necessity for providing for the registered bonds of the maturing loans, some plan was needed to meet the interest payments on the coupon bonds, and there seemed to be no practicable method of meeting these payments without considerable expense to the Government, as well as to the holders of the bonds.

"Finally, to meet the demands of public creditors, and at the same time to avoid the calling of an extra session of Congress, which seemed to be the only other alternative, the plan was matured which has been put into operation, and has proved successful.

"Under this plan, on April 11, there was called for absolute payment on July 1, 1881, the small loan of \$688,200, bearing 6 per cent. interest, and known as the Oregon-War Debt, and at the same time, for payment on the same date, the six per cent. loans, acts of July 17 and August 5, 1861, amounting to \$140,544,650, and act of March 3, 1863, amounting to \$55,145,750; but to the holders of the bonds of the two latter loans permission was given to have their bonds continued at the pleasure of the Government, with interest at the rate of $3\frac{1}{2}$ per centum per annum, provided they should so request, and the bonds should be received by the Treasury for that purpose on or before the 10th day of May, 1881; and in case of coupon bonds, registered stock of the same loan should be issued therefor.

"The six per cent. bonds to be continued were promptly received in a large amount, and new registered ones issued therefor, with the fact of their continuance stamped upon their face; but it was subsequently deemed advisable to extend the time for the receipt of the old bonds to May 20, 1881.

"It was also found that foreign holders of the six per cent. bonds were inclined to dispose of their investments rather than to send them to the Treasury for exchange; and the immediate payment of so many bonds abroad being likely to cause a drain of coin from this country, and to disturb business, an agency for the exchange of the bonds in London was established.

"This plan for continuing the sixes has proved entirely satisfactory, there having been presented in due time for continuance, at $3\frac{1}{2}$ per cent. interest, the amount of \$178,055,150, leaving to be paid off from the surplus revenues \$24,211,400, for which the Treasury had ample resources.

"Having succeeded in disposing of the six per cents, on May 12,

the Department gave notice that the coupon five per cent. bonds of the loan of July 14, 1870, and January 20, 1871, would be paid on August 12, 1881, with a like privilege of continuing the bonds at $3\frac{1}{2}$ per cent. to such of the holders as might present them for that purpose on or before July 1, 1881; and at the same time the Treasury offered to receive, for continuance, in like manner, any of the uncalled registered bonds of that loan to an amount not exceeding \$250,000,000, the remainder of the loan being reserved with a view of its payment from the surplus revenues.

"The continued three-and-a-half per cent. bonds having a market price slightly above par, the five per cents in question were rapidly presented, and it became necessary to extend somewhat the limit fixed for the amount of registered bonds to be accepted for continuance.

"On July 1, a notice for the payment, on October 1, 1881, of the registered fives not continued was given, and the resources of the Treasury will be ample to meet their payment.

"By this plan the Department has been not only relieved from the embarrassment of providing for the payment of the coupon interest, but has reduced all the six and five per cent. loans of the Government to a loan payable at the option of the Government, and bearing interest at only $3\frac{1}{2}$ per cent. per annum; and this, with the trifling expense to the Government of preparing the new registered bonds, and of paying the actual expenses of the London agency, at which only three persons have been employed for a few weeks, issuing about \$44,500,000 of the continued bonds."

It will be observed that at no time were calls made for bonds in excess of the ability of the Department to meet the payments therefor had the bonds called been presented for redemption instead of for continuance.

In conducting these operations, expenses were incurred for paper and for printing the new bonds to an amount estimated not to exceed \$6,000, and there was paid for all other expenses, including those of the London agency, \$4,499.08.

Under this arrangement, in addition to the six per cent. bonds continued, as stated in the letter, there were continued of the five per cent. bonds \$401,504,900; of which amount \$108,494,500 were coupon bonds, leaving to be paid from the surplus revenue \$10,151,950 of coupon bonds, with interest to August 12, 1881, and \$28,184,500 of registered bonds, with interest to October 1, 1881, which transactions were not completed when the above letter was written.

The annual saving in interest through the continuance of these bonds is as follows:

On the 6 per cent. bonds, continued at $3\frac{1}{2}$ per cent.	\$4,451,378 75
On the 5 per cent. bonds, continued at $3\frac{1}{2}$ per cent.	6,022,573 50
Total	<u>10,473,952 25</u>

REDEMPTIONS.

It was also stated in the last annual report that there would become payable on December 31, 1880, the loan of February 8, 1861, amounting to \$13,414,000, and on July 1, 1881, the Oregon-War Debt, amounting to \$711,800, both of which loans bore interest at the rate of 6 per cent. Previous to the maturity of these loans public notice was given to the holders that the bonds would be paid at the respective dates of maturity, and that interest would cease thereafter. All the bonds presented have been paid from the surplus revenues of the Government.

In addition to these amounts there have been purchased or called for redemption, and interest has ceased upon, during the year ending November 1, 1880, bonds in the following amounts:

Bonds bearing interest at 6 per cent.....	\$25,518,600
Bonds bearing interest at 5 per cent.....	68,146,150
Bonds bearing interest at 3½ per cent., (continued sixes) . .	16,179,100
Total.....	109,843,850

making a total of bonds redeemed, or on which interest ceased during the year, of \$123,969,650.

The following statement shows the changes in the interest-bearing debt, and the saving of interest thereon, by the continuance and payment of bonds during the year ending November 1, 1881:

Amount.	Rate.	Disposition.	Yearly saving.
\$178,055,150	6 per cent.	Continued at 3½ per cent.....	\$4,451,378 75
401,504,900	5 per cent.	Continued at 3½ per cent.....	6,022,573 50
39,644,400	6 per cent.	Redeemed or interest ceased.....	2,378,664 00
68,146,150	5 per cent.	Redeemed or interest ceased.....	3,407,307 50
16,179,100	3½ per cent.	Redeemed or interest ceased.....	566,268 50
Total annual saving in interest.....			16,826,192 25

making the annual interest-charge on the debt, November 1, 1881, \$60,962,245.25.

On the 1st of November there remained outstanding of bonds bearing 3½ per cent. interest, payable at the pleasure of the Government after proper notice, \$563,380,950, included in which were \$12,035,500 called bonds not matured. If the excess of revenues over expenditures should continue as during the past year, its application to the payment of these bonds can be made at the discretion of the Secretary, and to

that extent the Government will be relieved from the necessity of paying any premium in the consequent redemption of its bonded debt.

It is not improbable that the subject of the funding of the public debt in bonds bearing a rate of interest less than that of any yet issued will be considered by Congress during the present session. When that subject is taken up, it is respectfully suggested that it should be borne in mind that the bonds now outstanding, known as the extended sixes and fives, on interest at the rate of $3\frac{1}{2}$ per cent., possess a quality seldom found in a debt against a Government. That quality is in the power that the Government has to call them in for payment at any time, or to postpone payment of them for years. This is a valuable privilege to the Government, and it is to be considered whether it will be wise to give it up. The possession of it enables the Government to accommodate the payment of that portion of the public debt to the varying state of the public means. It would be difficult, probably, to market a loan at a low rate of interest which should be redeemable at the pleasure of the Government. Indeed, one of the requisites of a loan proposed at a low rate is, that it be issued for a long term, and made irredeemable until the expiration thereof. The reason is on the surface. A debt at a low rate is not likely to be sought for, save by those wishing permanent investments, as public institutions, trustees, guardians, and other fiduciary holders of funds, or wealthy persons with whom safety, stability, permanence, and regularity of income are of more importance than a high rate of return. It is also to be considered that the gain that would accrue to the Government from a small reduction of the rate of interest is, to some extent, lost in the expenses necessarily attendant on the making of a new loan. It is a part of the information that the Department has from men engaged in financial operations that a new loan at 3 per cent. would be taken up if it was by its condition irredeemable save at a long term. Emphasis is put by them on this condition. None have placed the term at less than ten years. Most have put it at twenty. Some have suggested a term of forty years, with an option in the Government to pay at the end of ten.

For these reasons this Department makes no recommendation of legislation for the refunding of the bonds now outstanding bearing interest at $3\frac{1}{2}$ per centum. It does recommend that if a new loan at a lower rate is offered, there be given to the bonds a long term of payment.

PACIFIC-RAILROAD SINKING-FUND.

The third section of the act approved May 7, 1878, provides—

“That there shall be established in the Treasury of the United States a sinking-fund, which shall be invested by the Secretary of the

Treasury in bonds of the United States; and the semi-annual income thereof shall be in like manner from time to time invested, and the same shall accumulate and be disposed of as hereinafter mentioned. And in making such investments the Secretary shall prefer the five per centum bonds of the United States, unless, for good reason appearing to him, and which he shall report to Congress, he shall at any time deem it advisable to invest in other bonds of the United States. All the bonds belonging to said fund shall, as fast as they shall be obtained, be so stamped as to show that they belong to said fund, and that they are not good in the hands of other holders than the Secretary of the Treasury until they shall have been endorsed by him, and publicly disposed of pursuant to this act."

The Secretary of the Treasury has, upon several occasions, recommended to Congress a modification of the terms of this act, so as to permit the investment of the fund in the first-mortgage thirty-year bonds of the Union Pacific Railroad Company, and of the Central Pacific Railroad Company, authorized by section 10 of the act of Congress of July 2, 1864, chapter 216, and section 1 of the act of Congress of March 3, 1865, chapter 88, or in any interest-bearing bonds of the United States.

The ninth section of the sinking-fund act referred to provides that all sums required to be paid into the fund are made a lien upon all the property and franchises of the roads, "subject to any lawfully prior and permanent mortgage, lien, or claim thereon." These bonds being thus payable from the sinking-fund, they would seem to be the best investment which now offers, and especially so in view of the low rate of interest now realized from investment in United States bonds. Should Congress, however, not deem it desirable to authorize such investment, the Secretary would suggest that the amounts withheld from the respective railroad companies on account of the fund, should be credited semi-annually on the books of the Treasury Department, with interest at the rate of 5 per centum per annum. This method of treating the matter will obviate the necessity of purchasing bonds, which frequently cannot be done without the payment of a large premium, and will realize to the companies a rate corresponding more nearly with that which they would receive were the amounts invested in first-mortgage bonds of their respective roads.

CONTINUED TRUST-FUND BONDS.

Included in the amount of five per cent. bonds, continued at $3\frac{1}{2}$ per cent., are \$451,350 held by the Secretary of the Treasury as part of the sinking-fund for the Pacific Railroads, under the act of May 7, 1878, and \$52,000 held in trust for the South Carolina school-fund, act of March 3,

1873. The continuance of these bonds at $3\frac{1}{2}$ per cent. was deemed a better investment than their sale and reinvestment in other United States bonds.

BUREAU OF ENGRAVING AND PRINTING.

During the year the Bureau of Engraving and Printing has added to its valuable stock of machinery five new steam-power plate-printing presses. These presses have now been in operation several months, with satisfactory results, and it is confidently expected that the slow and laborious process of plate-printing on hand-presses will, to a great extent, be superseded by the use of the more rapid and economical power-press.

DISTINCTIVE PAPER.

The use of the silk-threaded, fibre paper for the printing of notes, certificates, checks, and other obligations, including registered bonds, has been continued during the year with results such as warrant the further use of it. Since July 1, 1881, all pension-checks for the Department of the Interior have been printed upon this paper. Tables accompanying the report will show the disposition made of the 22,231,000 sheets manufactured for the Department since its adoption in 1879.

The distinctive features of the paper, combined with its superior quality, have afforded complete protection to the securities of the Government, the paper not having been successfully counterfeited.

There have also been received since July 1, 1880, 37,880,518 sheets of distinctive paper for printing United States internal-revenue stamps.

COUNT, EXAMINATION, AND DESTRUCTION OF REDEEMED SECURITIES.

During the fiscal year there have been received by this office for final count and destruction redeemed United States legal-tender notes, national currency, and miscellaneous securities amounting to \$310,139,416.14. The United States legal-tender notes, national currency, United States bonds, and other obligations mutilated in process of printing, and over-due coupons and unissued notes received for destruction, amounted to \$49,412,119.82—making an aggregate of securities counted, cancelled, and destroyed during the fiscal year of \$359,551,535.96, the details of which are set forth in the tables accompanying the report.

EXPORTS AND IMPORTS OF CATTLE.

The number of living horned cattle exported, chiefly to England, in the year ended June 30, 1881, was 185,707, valued at \$14,304,103, being an excess over the previous year of 2,951 in number, and \$959,908 in value, and almost \$6,000,000 in value above the year 1879.

These shipments to England might be vastly increased, should the order of the Privy Council of Great Britain be rescinded, which requires that all American cattle be slaughtered within ten days after arrival at the port of entry. This order was made to prevent the introduction into that country, from this, of the disease known as pleuro-pneumonia. The demand in England for imported meat is so imperative that it is not doubted that this order will be rescinded whenever the British government is satisfied that our cattle may be sold, driven through, and fattened in that country without danger from the disease mentioned.

The rescission of the order would allow the exportation from this country of store-cattle in great numbers to be fed and fattened on English soil, while at present only animals fitted for immediate slaughter can be exported there.

At the last session of Congress a small appropriation was made to be expended under the direction of the Secretary of the Treasury to investigate the question as to the existence of the disease in this country, preparatory to the protection of the great routes of transportation of cattle from the West to the sea-coast for exportation. A commission of three persons has been appointed to make the investigation, and a report to the Secretary will be submitted to Congress early in the session.

It may be assumed that this report will show that contagious pleuro-pneumonia has never existed in this country west of the Allegheny Mountains, while it undoubtedly does exist in certain portions of New York, Pennsylvania, Connecticut, Delaware, and Maryland. It is believed that its introduction into the great cattle-ranches of the West would be a national calamity, and the attention of Congress is earnestly called to the subject, so that proper measures may be adopted to prevent its introduction into healthy districts, and to cause its extirpation in such as are infected. The attention of Congress is also called to the necessity of more direct legislation authorizing quarantining of imported cattle and for providing places for the quarantine thereof, and for the expenses attendant thereon.

LIFE-SAVING SERVICE.

The annual report of the Life-Saving Service shows excellent results of the operations of this beneficent institution.

The number of stations in commission during the year was one hundred and eighty-three. The reports of the district officers show that two hundred and fifty disasters to vessels occurred within the field of station operations. There were eighteen hundred and eighty persons on board these vessels, of whom eighteen hundred and fifty-four were

saved, twenty-six only being lost. Four hundred and seven shipwrecked persons were succored at the stations, to whom one thousand and sixty days' relief in the aggregate was afforded. The estimated value of property involved in these disasters was \$4,054,752, of which \$2,828,680 was saved, and \$1,226,072 lost. The number of vessels totally lost was sixty-six.

Of the new stations authorized by law, three on Lake Huron have been completed, and are now in commission, and two others at Cape Fear, North Carolina, and one at Bolinas Bay, California, will be in operation during the winter.

The service has been greatly embarrassed by the resignation of a number of keepers of stations on account of insufficient pay. Others have only been induced to remain in the hope of an increase in their compensation by Congress at its present session. The professional experience of these men makes their services valuable. In many cases men of equal qualification could not be found to fill their places, and some vacancies have occurred which it has been impossible to fill at all. The district officers represent that the resignations next season will be general unless the rate of pay, which is now only \$400 per annum, is raised. It is obvious that this service should not be allowed to retrograde, and the attention of Congress is earnestly invited to the necessity of making such provision as will retain the requisite professional capacity in these important positions.

It is also necessary to make provision for increasing the compensation of the district superintendents, which is too low, being but \$1,000 per annum, except in the two largest districts, where it is only \$1,500. These officers give large bonds, ranging from \$20,000 to \$50,000 in amount, and are charged with grave duties which occupy all their time, and the proper discharge of which involves the efficient conduct of the service in their respective districts.

The general superintendent, in his annual report, urges other measures for the improvement of the service which merit attention.

PUBLIC BUILDINGS.

The appropriations for the construction of public buildings during the past fiscal year were such as to permit the prosecution of work during the year without interruption, and the Supervising Architect reports the progress on the various works as generally satisfactory.

REVENUE MARINE.

The vessels of this service now number 36, comprising 5 sailing-vessels and 31 propelled wholly or in part by steam. There are employed, at the present time, to man this fleet 198 officers and 794 men.

The Revenue Marine has been actively employed, during the past year, in protecting the customs revenue and assisting distressed vessels, as will appear by the following exhibit:

Aggregate number of miles cruised	282, 027
Number of vessels boarded and examined	29, 101
Number of vessels seized or reported for violating the law	3, 163
Number of vessels wrecked or in distress assisted	148
Number of persons rescued from drowning	141
Estimated value of vessels and their cargoes imperilled assisted	\$2, 766, 882 00
Expenses of the service for the year	\$846, 791 99

The Revenue Marine has rendered important aid to other branches of the public service, especially to the Light-House Establishment, the Commission of Fish and Fisheries, and the Life-Saving Service. The revenue-steamer "Perry," in September, performed valuable and timely service in conveying supplies to the sufferers by forest fires in Michigan.

Under the law providing for the use of revenue-vessels for protecting the interests of the Government on the seal islands and sea-otter hunting-grounds, and enforcing the provisions of law in Alaska generally, the revenue-steamers "Corwin" and "Rush," under competent commanders, have cruised extensively during the past season in the waters washing our most northerly possessions. The "Corwin," under Captain Hooper, has plied principally in the extreme north, following the illicit traffickers in breech-loading arms and liquors into their retreats in the Arctic Ocean, while continuing the search begun last year for the missing whalers, "Mount Wollaston" and "Vigilant" and the Arctic-exploring steamer "Jeannette." In pursuing this search, Captain Hooper landed upon and thoroughly explored Herald Island in July, and in August landed with an exploring party upon the southeast coast of Wrangel Land. Captain Hooper expresses the conclusion, based upon his cruising of the past two seasons, that the missing whalers referred to are hopelessly lost, and that the "Jeannette," in 1879, passed to the northward without stopping at any place in the Arctic Ocean, and that her movements in the extreme polar regions have been subsequently largely controlled by the movements of the ice; that this vessel is not likely to return by the way of Behring Sea; and that, if any action is taken for her relief, it should be done promptly, and a vessel dispatched to the Arctic waters, on the eastern coast of this continent, carrying sledge parties to prosecute the search for the people of the exploring steamer. I commend the subject to the attention of Congress.

The cruising of the "Rush" has been effectual in guarding the waters of Southern Alaska and the Aleutian chain from the incursions of

vessels unlawfully engaged in the killing of seals and other fur-bearing animals.

The presence of one or more vessels in Alaskan waters named is deemed necessary for the protection of the Government interests there, but the revenue-cutters now available are not adapted for the long voyages required in the work. It is accordingly recommended that provision be made for the construction of a revenue-vessel specially adapted for Alaskan service.

In the last annual report recommendation was made for an appropriation for two new vessels, at a cost of \$75,000 each, to take the place of two upon the Atlantic coast that were in need of extensive repairs. Congress, however, provided for one only. The reasons then existing for the appropriation apply with still stronger force at the present time, the vessel to be replaced having become almost entirely unseaworthy. The recommendation is therefore renewed. It is also recommended that an appropriation be made for the construction of a new hull and the alteration of the steam-machinery of the revenue-steamer "Perry," now stationed on Lake Erie, a board of survey having reported the vessel as unfit for duty in her present condition. To make these repairs and construct the new vessel, the sum of \$150,000 has been included in the estimates.

The service is seriously embarrassed by the large and constantly increasing number of officers who, through old age or physical disability, have become unequal to the performance of duty. The number of officers in the Revenue Marine is limited by law to one of each grade for a vessel, and the active list is reduced by so many as are unfit for duty, there being no provision for retiring the disabled. The active list is still further reduced by details made for duty in connection with the Life-Saving Service, under the act of June 18, 1878. The work of the service consequently devolves on a smaller number of officers than the law contemplates, or safety and efficient management justify. Besides, the retention of the permanently incapacitated bars the way to promotion of the junior officers, thus removing from the service a valuable incentive to improvement. To remedy these evils a system for the retirement of officers, who have in the line of duty become permanently disabled, is desirable. It has also been urged that provision be made for extending the benefits of the pension laws to the officers and seamen of the Revenue Marine. Under existing statutes they are entitled to a pension only when they have been wounded or otherwise disabled in the line of duty while co-operating with the Navy. In view of the constant activity required of them, in time of peace as well as of war, and of the hazard involved in their service, their cruising

being mostly upon the shallow waters and dangerous courses near the coast, subjecting them during the inclement winter season to extreme hardships and dangers, their claim to pensions seems to be well founded.

Upon these grounds the attention of Congress is invited to the recommendations heretofore made by my predecessors in office, for the establishment of a retired list, and the extension of the pension laws to the Revenue-Marine Service.

ALASKA.

The experience of the past year has shown more strongly than ever the necessity of establishing some simple form of government for the protection of persons and property in the Territory of Alaska; and it is recommended that Congress, at the approaching session, take action on the subject.

The Alaska Commercial Company has taken, during the past year, the full number of seals allowed under its lease, namely, one hundred thousand.

MARINE-HOSPITAL SERVICE.

The Supervising Surgeon-General reports that during the past year 32,613 patients received relief from the Marine-Hospital Service, of whom 12,449 were treated in the hospitals, and 20,164 at the different dispensaries; that 309,596 days' relief in hospital were furnished, and a considerable amount expended for surgical appliances for out-patients. Seventeen incurable patients have been furnished transportation to their own homes. The officers of the service have examined 4,384 pilots for color-blindness, and have made physical examinations of 57 seamen of the Light-House and Merchant Services, and 44 officers, cadets, and applicants for appointment as cadets, and 305 seamen of the Revenue-Marine Service.

Section 4569 of the Revised Statutes requires certain vessels to carry a medicine-chest, but as it does not specify what should be contained therein, a book prepared by the Supervising Surgeon-General, giving the necessary information, has been published by the Department, and is now issued to those concerned.

The receipts from all sources were \$386,059.81, and the net expenditures \$400,404.46. It is believed that the receipts will be largely increased during the present fiscal year, as a result of the special investigations now in progress.

Notwithstanding the great increase in the number of patients, the expenditures are not greater than last year, and the *per capita* cost has been reduced from \$16.18, as stated in the last report, to \$12.27.

The hospitals are generally in better condition now than at any pre-

vious time. The temporary hospital at Bedloe's Island, at the port of New York, has received such furniture and appliances as were necessary, but little has been done in the way of repairing the buildings, or enlarging them to meet the needs of the service, Congress having as yet given no authority for their transfer from the War to the Treasury Department. It seems that the city of New York, with its extensive commerce, and large numbers of men engaged in the merchant-marine service, should have a more permanent arrangement for the care of sick and disabled seamen than that which is now provided.

The attention of Congress is again invited to the necessity for some legislation concerning the unclaimed effects of seamen dying in marine hospitals. There is now in the Treasury as a special deposit, to the credit of the Secretary, \$2,125.51 from this source. It is recommended that Congress authorize the sale of such unclaimed effects, and that the proceeds, together with the unclaimed money now on hand, be placed to the credit of the marine-hospital fund.

The recommendations of my predecessors, and of the Supervising Surgeon-General, concerning statutory provision for the appointment of medical officers, for the compulsory physical examination of seamen, as preliminary to shipment, the establishment of a "Snug Harbor," and a re-enactment of the law providing for the investment of surplus funds, are concurred in, and respectfully commended to the favorable consideration of Congress.

STEAMBOAT INSPECTION.

The following table shows the operations of this office during the past year:

Table showing the number of steam-vessels inspected, their aggregate tonnage, and the officers licensed for the several divisions of navigation, during the fiscal year ended June 30, 1881.

Divisions.	Steamers.	Tonnage.	Officers licensed.
Pacific coast.....	287	102,712.60	1,081
Atlantic coast.....	2,154	552,393.76	7,065
Western rivers.....	909	190,033.36	4,334
Northern lakes.....	1,058	269,086.67	3,437
Gulf coast.....	371	89,776.71	1,881
Total.....	4,779	1,204,003.10	17,798

Recapitulation.

Total number of vessels inspected.....	4,779
Total tonnage of vessels inspected.....	1,204,003.10
Total number of officers licensed.....	17,798

Showing an increase over the preceding year as follows:

Increase in number of vessels.....	243
Increase in tonnage	82,195.05
Increase in number of licensed officers.....	1,137

Receipts.

Receipts from inspection of steam-vessels.....	\$167,629 21
Receipts from sales of licenses.....	139,925 00
Total.....	307,554 21

Expenditures.

Salaries of inspectors and clerks.....	\$180,931 18
Travelling and miscellaneous expenses.....	37,651 08
Total	218,582 26

Total receipts from all sources	\$307,554 21
Total expenditures	218,582 26

Balance of receipts unexpended	88,971 95
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The total number of accidents to steam-vessels during the year, resulting in loss of life, was:

Explosions	19
Fire.....	3
Collisions.....	7
Snags, wrecks, and sinking.....	8
Total.....	37

Total number of lives lost by accidents from various causes during the fiscal year ended June 30, 1881.

Explosions	43
Fire.....	11
Collisions.....	30
Snags, wrecks, and sinking.....	150
Accidental drowning.....	29
Miscellaneous casualties.....	5

Total lives lost.....	268
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Under the head of "snags, wrecks, and sinking" are included the disasters to the steamers "City of Very Cruz" and "Alpena," wrecked by hurricanes, whereby 128 lives were lost. These vessels were fully equipped according to law, and the accidents were from causes wholly beyond any precautions that could have been taken by the Steamboat-Inspection Service.

The Supervising Inspector-General, in his annual report, suggests several amendments to the steamboat laws, and calls special attention to the increasing accumulation of funds exacted by way of tax upon licensed officers for the support of this service, showing a surplus in

XXXVIII REPORT OF THE SECRETARY OF THE TREASURY.

the past year of \$88,971.95, and an aggregate surplus now in the Treasury of \$649,320.35.

These subjects are commended to the consideration of Congress.

COMMERCE AND NAVIGATION.

The total tonnage of vessels of the United States at the close of the fiscal year 1881, as shown by the records of the Register of the Treasury, was 4,057,734 tons; of this amount 1,335,586 tons were comprised in 2,326 vessels registered for the foreign trade, and 2,722,148 tons in 21,739 vessels enrolled and licensed for the coasting trade and fisheries. There has been a decrease of 17,224 tons in vessels employed in the foreign trade, and an increase of 6,924 tons in such as were engaged in the domestic trade.

The following table exhibits the number of vessels built and documented during the last fiscal year, with their tonnage:

	Number.	Tons.
Sailing-vessels	493	81, 209
Steam-vessels	444	118, 070
Canal-boats	57	10, 189
Barges	114	70, 988
Total	1, 108	280, 456

As the larger part of the canal-boats and barges now built in the country are not documented, it is presumed that the above numbers represent but a small proportion of the vessels of those classes which were built.

TRADE IN AMERICAN AND FOREIGN BOTTOMS.

The total tonnage of vessels entered from foreign countries was 15,251,329 tons during 1880, and 15,630,541 tons during the year ended June 30, 1881, showing an increase of 379,212 tons, or about two and one-half per cent. The American tonnage entered in the foreign trade exhibits a decrease of 221,020 tons, or seven per cent., while the foreign tonnage shows an increase of 600,232 tons, or about five per cent. The tonnage in these cases is computed on the basis of the number of entries of vessels and not on the number of vessels, and is limited to the seaboard ports.

Of the merchandise brought in at seaboard, lake, and river ports during the year, an amount of the value of \$133,631,146 was imported in American vessels, and \$491,840,269 in foreign. Of the exports of merchandise, an amount of the value of \$116,955,324 was shipped in American, and \$777,162,714 in foreign vessels. Of the combined imports and exports of merchandise, 16 per cent. only of the total value

was conveyed in American vessels; and the amount of transportation to and from our ports in our own vessels has fallen off one per cent. in the fiscal year 1881 as compared with that of 1880.

COAST AND GEODETIC SURVEY.

The work of the survey of the coast, and the geodetic operations in the interior, have been advanced during the year as effectively as the means appropriated would permit.

On the Atlantic slope, or Eastern Division, the work has been in progress on the coasts of Maine, Connecticut, New York, New Jersey, Pennsylvania, Delaware, Maryland, Virginia, Florida, Louisiana, and Mississippi, including the Mississippi river to Memphis; the coast of Texas; and in the interior of the States of New Hampshire, Vermont, New York, Pennsylvania, New Jersey, Ohio, Kentucky, Tennessee, Indiana, Illinois, Missouri, and Wisconsin. On the Pacific slope, or Western Division, the detailed survey has been in progress in important parts of the coasts of California, Oregon, and Washington Territory. The extension of the triangulation of the interior has been in progress in California, Nevada, and Colorado. Surveys and examinations of important localities have also been made in Alaska Territory.

The publication of maps and charts, the Coast Pilot, and tide-tables has kept pace with the progress of field operations.

The officer in charge of the survey asks attention to the increasing demands for information which that work is intended to supply, corresponding with the steady development of the country. With a view to the most advantageous employment of the parties engaged in the widely-separated localities in which the work is now in progress, he recommends an increase of appropriations over the amounts granted for the past few years. This recommendation only proposes to raise the appropriation to an amount from which it was reduced at a time of great commercial depression. It is for Congress to determine whether the importance of the work calls for the increase in appropriation.

DISTRICT OF COLUMBIA.

The net expenditures on account of the District of Columbia for the fiscal year 1881 were \$3,543,912.03. The revenues deposited in the Treasury for the same period were \$2,016,199.23.

From July 1, 1880, to July 1, 1881, the bonded indebtedness has been reduced by operation of the sinking-fund \$254,573.33, and the annual interest-charge upon the District debt has been reduced \$12,816.66. Since the offices of the commissioners of the sinking-fund of the District of Columbia were abolished and their duties and powers transferred to the Treasurer of the United States by the act Congress of June 11, 1878,

the principal of the funded debt has been reduced \$938,900, and the annual interest-charge has been reduced \$55,792.62.

NATIONAL BOARD OF HEALTH.

During the past year the board has continued its investigations into matters affecting the public health, and has collected much valuable information bearing upon sanitary questions. Under the provisions of the act approved June 2, 1879, entitled "An act to prevent the introduction of contagious and infectious diseases into the United States," the board has completed a temporary refuge station at Ship Island, Mississippi, maintained a service of inspection on the Mississippi river, a temporary refuge station on Blackbeard Island, off the coast of Georgia, and a hospital-boat at Norfolk, Virginia, in readiness for use in case of emergency. Happily no epidemic of yellow-fever has invaded the country during the past year; and that the board has rendered efficient service in compassing this result, and established the utility of its refuge stations, is abundantly shown in the number of infected vessels effectually treated during the past summer. Eight vessels with yellow-fever patients on board have been sent by local health authorities to its stations—four to the station on Ship Island and four to the station on Blackbeard Island; and it is a matter of congratulation that no cases of fever occurred on board either of the vessels after they were released, or in any of the ports at which they subsequently touched. But for this timely assistance on the part of the Government a serious epidemic might have occurred, involving far greater loss to the country than the expenses incurred by the board.

The total expenditures of the board during the past year were \$164,989.46. As required by law, the expenditures have been made upon estimates submitted by the board and approved by the Secretary of the Treasury; and while a liberal construction has been placed upon the laws in providing the board with funds for carrying out the purposes of the several acts defining its duties, a strict accountability has been maintained by the accounting officers of the Department in relation to its disbursements.

In view of the want of proper facilities on the part of local health authorities on the South Atlantic and Gulf coasts for effectually protecting the country against the introduction of contagious or infectious diseases, the attention of Congress is respectfully called to the subject of providing the additional temporary refuge stations suggested by the board in its annual report.

The several reports of the heads of offices and bureaus are herewith respectfully transmitted.

CHAS. J. FOLGER.

Secretary.

To the SPEAKER OF THE HOUSE OF REPRESENTATIVES.

TABLES ACCOMPANYING THE REPORT.

TABLE A.—STATEMENT of the NET RECEIPTS (by warrants) during the fiscal year ended June 30, 1881.

CUSTOMS.		
Quarter ended September 30, 1880	\$56,395,143 44	
Quarter ended December 31, 1880	42,241,041 09	
Quarter ended March 31, 1881	48,747,010 97	
Quarter ended June 30, 1881	50,776,480 52	\$198,159,676 02
SALES OF PUBLIC LANDS.		
Quarter ended September 30, 1880	434,500 66	
Quarter ended December 31, 1880	608,936 86	
Quarter ended March 31, 1881	542,486 28	
Quarter ended June 30, 1881	615,849 37	2,201,863 17
INTERNAL REVENUE.		
Quarter ended September 30, 1880	32,496,422 38	
Quarter ended December 31, 1880	34,695,802 77	
Quarter ended March 31, 1881	30,020,086 29	
Quarter ended June 30, 1881	38,052,074 07	135,264,385 51
TAX ON CIRCULATION, DEPOSITS, ETC., OF NATIONAL BANKS.		
Quarter ended September 30, 1880	3,933,346 37	
Quarter ended December 31, 1880	5,523 94	
Quarter ended March 31, 1881	4,164,281 83	
Quarter ended June 30, 1881	12,963 58	8,116,115 72
REPAYMENT OF INTEREST BY PACIFIC RAILROAD COMPANIES.		
Quarter ended September 30, 1880	211,402 76	
Quarter ended December 31, 1880	225,753 17	
Quarter ended March 31, 1881	192,412 26	
Quarter ended June 30, 1881	181,266 61	810,833 80
CUSTOMS FEES, FINES, PENALTIES, AND FORFEITURES.		
Quarter ended September 30, 1880	351,870 95	
Quarter ended December 31, 1880	377,395 06	
Quarter ended March 31, 1881	375,009 37	
Quarter ended June 30, 1881	428,793 69	1,533,069 07
FEES, CONSULAR, LETTERS PATENT, AND LAND.		
Quarter ended September 30, 1880	542,064 23	
Quarter ended December 31, 1880	472,682 72	
Quarter ended March 31, 1881	583,753 04	
Quarter ended June 30, 1881	666,483 99	2,244,983 98
PROCEEDS OF SALES OF GOVERNMENT PROPERTY.		
Quarter ended September 30, 1880	56,311 23	
Quarter ended December 31, 1880	78,139 93	
Quarter ended March 31, 1881	52,429 94	
Quarter ended June 30, 1881	75,292 90	262,174 00
PROFITS ON COINAGE.		
Quarter ended September 30, 1880	985,882 46	
Quarter ended December 31, 1880	447,691 45	
Quarter ended March 31, 1881	1,050,392 44	
Quarter ended June 30, 1881	984,519 26	3,468,485 61
REVENUES OF DISTRICT OF COLUMBIA.		
Quarter ended September 30, 1880	265,872 65	
Quarter ended December 31, 1880	1,095,117 68	
Quarter ended March 31, 1881	318,666 89	
Quarter ended June 30, 1881	336,542 01	2,016,199 23
MISCELLANEOUS.		
Quarter ended September 30, 1880	2,216,332 79	
Quarter ended December 31, 1880	1,446,260 71	
Quarter ended March 31, 1881	1,148,039 58	
Quarter ended June 30, 1881	1,893,873 38	6,704,506 46
Total ordinary receipts		360,782,292 57
Cash in Treasury June 30, 1880		208,838,419 53
Total		569,620,712 10

TABLE B.—STATEMENT of the NET DISBURSEMENTS (by warrants) during the fiscal year ended June 30, 1881.

CIVIL.	
Congress.....	\$5,082,046 11
Executive.....	6,878,442 70
Judiciary.....	4,347,531 15
Government of Territories.....	224,288 58
Subtreasuries.....	333,609 22
Public land offices.....	678,559 25
Inspection of steam vessels.....	218,582 28
Mint and assay offices.....	178,117 90
Total civil.....	\$17,941,177 19
FOREIGN INTERCOURSE.	
Diplomatic salaries.....	273,432 90
Consular salaries.....	428,594 19
Contingencies of consulates.....	164,949 93
Rescuing American seamen from shipwreck.....	5,946 59
American and Spanish Claims Commission.....	8,691 58
Contingent expenses of foreign missions.....	48,180 58
Shipping and discharging seamen.....	3,659 93
Prisons for American convicts.....	19,010 03
Expenses under the neutrality act.....	3,100 00
American and Chinese Commission.....	29,769 73
American and French Commission.....	84,120 82
International Bimetallic Commission.....	37,043 16
Publication of commercial and consular reports.....	12,079 78
Contingent and miscellaneous.....	25,376 22
Total foreign intercourse.....	1,093,954 83
MISCELLANEOUS.	
Mint establishment.....	1,091,349 63
Coast Survey.....	556,369 33
Light-House Establishment.....	1,997,694 64
Building and repairs of light-houses.....	644,974 35
Refunding excess of deposits for unascertained duties.....	8,063,254 24
Revenue-cutter service.....	839,914 77
Life-saving service.....	469,018 60
Custom-houses, court-houses, post-offices, &c.....	2,919,185 80
Furniture, fuel, &c., for public buildings under Treasury Department.....	736,005 93
Repairs and preservation of buildings under Treasury Department.....	198,698 16
Collecting customs revenue.....	6,383,288 10
Debiture and drawbacks under customs laws.....	1,722,192 86
Marine-Hospital Establishment.....	400,404 47
Compensation in lieu of moiety.....	32,509 73
Assessing and collecting internal revenue.....	4,827,793 24
Penishing violations of internal-revenue laws.....	67,416 90
Internal-revenue stamps, papers and dies.....	476,323 15
Refunding duties erroneously or illegally collected.....	29,191 97
Internal-revenue allowances and drawbacks.....	35,654 27
Redemption of internal-revenue stamps.....	27,775 78
Deficiencies of revenue of Post-Office Department.....	8,995,638 06
Expenses national currency.....	160,578 14
Suppressing counterfeiting and fraud.....	75,288 57
Contingent expenses, Independent Treasury.....	72,878 03
Survey of public lands.....	226,266 37
Repayment for lands erroneously sold.....	39,174 46
Five per cent. fund, &c., to States.....	264,907 88
Payments under relief acts.....	94,308 70
Postage.....	141,111 12
Purchase and management of Louisville and Portland Canal.....	422,970 00
Vaults, safes, and locks for public buildings.....	49,243 82
Indemnity for swamp lands.....	16,003 19
Propagation, &c., of food-fishes.....	187,190 91
Collecting statistics relating to commerce.....	8,798 93
Geological survey of Territories.....	149,395 62
Deposits by individuals for surveys of public lands.....	861,926 94
Sinking fund of Pacific Railroads.....	972,803 54
Education of the blind.....	5,275 90
Transportation of United States securities.....	11,129 88
National Board of Health.....	192,634 15
Expenses of Tenth Census.....	8,564,432 81
Improvement of Yellowstone National Park.....	14,869 76
Payment of judgments, Court of Claims.....	810,459 36
Mail transportation, Pacific Railroads.....	1,092,103 46
Department of Agriculture.....	218,222 56
Patent Office.....	96,029 48
Expenses of Bureau of Engraving and Printing.....	379,559 28
Smithsonian Institution.....	121,582 82
Completion of Washington Monument.....	170,147 85
Public buildings and grounds in Washington.....	260,032 32
Annual repairs of the Capitol.....	269,700 00
Improving and lighting Capitol grounds.....	92,969 97
State, War, and Navy Departments' building.....	801,321 02
Columbian Institute for Deaf and Dumb.....	61,000 00
Government Hospital for the Insane.....	174,224 49
Freedmen's Hospital.....	41,809 00

TABLE B.—STATEMENT of the NET DISBURSEMENTS (by warrants) during the fiscal year ended June 30, 1881—Continued.**MISCELLANEOUS—Continued.**

Howard University	\$10,000 00
Support and treatment of transient paupers	15,000 00
Redemption of District of Columbia securities	17,130 60
Refunding taxes, District of Columbia	5,147 86
Water fund, District of Columbia	110,110 65
Employment of the poor in the District of Columbia	20,289 92
Repairing Pennsylvania avenue, act July 19, 1876	1,522 65
Expenses of District of Columbia	3,241,613 20
Washington Aqueduct	8,890 13
Charitable institutions	198,408 70
Statue of Gen. Daniel Morgan	20,000 00
Transportation of silver coin	21,749 51
Reproducing plats of surveys of public lands	31,500 00
Rocky Mountain locusts	25,002 80
Survey private land claims	23,041 32
Claims for swamp lands	11,756 55
Depredations on public timber	32,865 03
Miscellaneous	102,458 59
Total miscellaneous	\$45,381,192 60

INTERIOR DEPARTMENT.

Indians	6,514,161 09
Pensions	50,050,279 62
Total Interior Department	56,573,440 71

MILITARY ESTABLISHMENT.

Pay Department	12,542,703 48
Commissary Department	2,253,230 70
Quartermaster's Department	10,353,028 90
Medical Department	741,330 24
Ordnance Department	1,522,052 12
Military Academy	93,589 18
Improving rivers and harbors	8,518,673 78
Survey of Territories west of the one hundredth meridian	15,000 00
Contingencies	36,547 75
Expenses of recruiting	71,198 41
Signal Service	385,447 91
Expenses of military convicts	65,244 50
Publishing the official records of the rebellion	70,995 22
Support of National Home for Disabled Volunteers	1,033,560 83
Support of Soldiers' Home	87,242 92
Horses and other property lost in service	107,791 18
Payments under relief acts	79,702 42
Construction of military posts, roads, &c	360,474 31
Fortifications	245,780 27
Miscellaneous	96,721 94
National cemeteries	162,136 71
Fifty per cent. arrears of Army transportation due certain railroads	66,513 40
Construction of military telegraphs	74,953 15
Bounty to soldiers, act July 28, 1866	88,102 58
Transportation, Army and supplies, Pacific Railroads	199,223 68
Survey of Northern and Northwestern lakes	56,758 04
Bounty to volunteers	328,034 70
Refunding to States expenses incurred	156,187 45
Claims for quartermasters' stores	359,780 11
Claims for loyal citizens	344,250 36
Total military establishment	40,406,460 55

NAVAL ESTABLISHMENT.

Pay and contingencies of the Navy	7,230,183 81
Marine Corps	778,540 65
Naval Academy	187,111 37
Navigation	217,082 76
Ordnance	369,744 30
Equipment and Recruiting	927,225 69
Yards and Docks	1,154,403 88
Medicine and Surgery	10,386 96
Construction and Repair	978,706 70
Provisions and Clothing	1,877,284 70
Steam-Engineering	1,111,208 72
Miscellaneous	752,856 12
Total Naval establishment	15,686,671 66

Interest on the public debt	82,508,741 18
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Total net ordinary expenditures	250,651,638 81
Premium on redemption of loans	1,061,248 78
Redemption of the public debt	51,401,801 05

Total expenditures	312,114,688 64
Cash in Treasury June 30, 1881	252,506,023 46

Total	564,620,712 10
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TABLE C.—*STATEMENT of the ISSUE and REDEMPTION of LOANS and TREASURY NOTES (by warrants) for the fiscal year ended June 30, 1881.*

	Issues.	Redemptions.	Excess of issues.	Excess of redemptions.
Texas indemnity stock, act of September 9, 1850.....		\$1,000 00		\$1,000 00
Loan of February, 1861, act of February 8, 1861.....		15,193,000 00		15,193,000 00
Oregon war debt, act of March 2, 1861.....		54,250 00		54,250 00
Seven-thirties of 1861, act of July 17, 1861.....		300 00		300 00
Loan of July and August, 1861, acts of July 17 and August 5, 1861.....		16,712,450 00		16,712,450 00
Old demand notes, acts of July 17 and August 5, 1861, and July 12, 1862.....		440 00		440 00
Five-twenties of 1862, act of February 25, 1862.....		21,300 00		21,300 00
Legal-tender notes, acts of February 25 and July 11, 1862, January 7 and March 3, 1863.....	\$54,545,334 00	54,545,334 00		
Fractional currency, acts of July 17, 1862, March 3, 1863, and June 30, 1864.....		109,001 05		109,001 05
Coin certificates, act of March 3, 1863.....		2,221,690 00		2,221,690 00
One year notes of 1863, act of March 3, 1863.....		2,000 00		2,000 00
Two year notes of 1863, act of March 3, 1863.....		500 00		500 00
Compound interest notes, acts of March 3, 1863, and June 30, 1864.....		12,340 00		12,340 00
Loan of 1863, act of March 3, 1863, and June 30, 1864.....		7,057,100 00		7,057,100 00
Ten-forties of 1864, act of March 3, 1864.....		2,016,150 00		2,016,150 00
Five-twenties of March, 1864, act of March 3, 1864.....				
Five-twenties of June, 1864, act of June 30, 1864.....		3,400 00		3,400 00
Seven-thirties of 1864 and 1865, acts of June 30, 1864, and March 3, 1865.....		2,750 00		2,750 00
Five-twenties of 1865, act of March 3, 1865.....		37,300 00		37,300 00
Consols of 1865, act of March 3, 1865.....		143,150 00		143,150 00
Consols of 1867, act of March 3, 1865.....		959,150 00		959,150 00
Consols of 1868, act of March 3, 1865.....		337,400 00		337,400 00
Funded loan of 1881, acts of July 14, 1870, January 20, 1871, and January 14, 1875.....		42,769,400 00		42,769,400 00
Funded loan of 1907, acts of July 14, 1870, January 20, 1871, and January 14, 1875.....	678,200 00		\$678,200 00	
Certificates of deposit, act of June 8, 1872.....	17,615,000 00	20,155,000 00		2,540,000 00
Silver certificates, act of February 28, 1878.....	40,912,000 00	2,119,740 00	38,792,260 00	
Refunding certificates, act of February 26, 1879.....		678,200 00		678,200 00
Total.....	113,750,534 00	165,152,335 05	39,470,400 00	90,872,261 05
Excess of redemptions.....				90,872,261 05
Excess of issues.....				39,470,400 00
Net excess of redemptions charged in receipts and expenditures.....				51,401,861 05

TABLE D.—STATEMENT of the NET RECEIPTS and DISBURSEMENTS (by warrants) for the quarter ended September 30, 1881.**RECEIPTS.**

Customs	\$50,184,469 15
Sales of public lands	948,368 19
Internal revenue	87,575,562 22
Tax on circulation, deposits, &c., of national banks	4,307,988 86
Repayment of interest by Pacific Railroad Companies	59,999 49
Customs fees, fines, penalties, and forfeitures	421,811 62
Consular, letters patent, homestead, &c., fees	639,190 08
Proceeds of sales of government property	66,363 58
Profits on coinage	809,317 80
Miscellaneous	4,168,042 10
Total net ordinary receipts	108,181,043 09
Balance in the Treasury June 30, 1881	252,506,023 46
Total	360,687,066 55

DISBURSEMENTS.

Customs	4,369,836 80
Internal revenue	1,046,393 55
Diplomatic service	336,532 76
Judiciary	674,005 18
Interior (civil)	1,428,375 23
Treasury proper	5,385,156 04
Quarterly salaries	183,230 24
Total civil and miscellaneous	13,383,529 75
Indians	2,011,964 70
Pensions	17,220,122 12
Military Establishment	18,517,164 11
Naval Establishment	4,646,969 78
Interest on public debt	24,271,948 93
Total	75,051,739 39
Redemption of the public debt	34,318,332 30
Balance in Treasury, September 30, 1881	251,316,994 86
Total	360,687,066 55

TABLE E.—STATEMENT of OUTSTANDING PRINCIPAL of the PUBLIC DEBT of the UNITED STATES on the 1st of January of each year from 1791 to 1843, inclusive, and on the 1st of July of each year from 1844 to 1881, inclusive.

Year.	Amount.
Jan. 1, 1791.....	\$75,468,476 53
1792.....	77,327,924 66
1793.....	80,852,634 04
1794.....	78,427,404 77
1795.....	80,747,587 39
1796.....	82,762,172 07
1797.....	82,064,479 32
1798.....	79,228,529 12
1799.....	78,408,669 77
1800.....	82,976,294 35
1801.....	83,038,050 80
1802.....	80,713,632 25
1803.....	77,054,686 30
1804.....	86,427,120 88
1805.....	82,812,150 50
1806.....	75,722,270 06
1807.....	69,218,398 64
1808.....	65,196,817 97
1809.....	57,022,192 09
1810.....	53,178,217 52
1811.....	48,005,587 76
1812.....	45,209,737 90
1813.....	55,962,827 57
1814.....	51,487,846 24
1815.....	99,833,660 15
1816.....	127,834,933 74
1817.....	122,491,965 16
1818.....	103,466,633 83
1819.....	96,529,648 28
1820.....	91,015,566 15
1821.....	89,987,427 66
1822.....	93,546,676 98
1823.....	90,875,877 28
1824.....	90,269,777 77
1825.....	83,788,432 71
1826.....	81,054,059 99
1827.....	73,967,857 26
1828.....	67,475,043 87
1829.....	58,421,418 67
1830.....	48,565,406 50
1831.....	39,123,191 68
1832.....	24,822,235 18
1833.....	7,001,696 83
1834.....	4,760,082 08
1835.....	37,733 05
1836.....	87,518 05
1837.....	836,957 83
1838.....	8,806,124 07
1839.....	10,434,221 14
1840.....	8,573,843 83
1841.....	5,250,875 54
1842.....	13,594,480 73
July 1, 1843.....	20,601,226 28
1844.....	32,442,922 00
1845.....	23,461,652 50
1846.....	15,925,303 01
1847.....	15,556,202 97
1848.....	33,826,534 77
1849.....	47,044,962 23
1850.....	63,061,858 69
1851.....	63,452,773 55
1852.....	63,804,796 03
1853.....	66,190,841 71
1854.....	59,803,117 70
1855.....	42,942,223 42
1856.....	35,586,956 56
1857.....	31,972,537 90
1858.....	28,699,831 85
1859.....	44,911,881 03
1860.....	58,496,837 88
1861.....	64,842,287 88
1862.....	90,580,873 73
1863.....	524,176,412 18
1864.....	1,119,772,188 03
1865.....	1,515,784,270 57
1866.....	2,680,647,868 74
1867.....	2,772,286,173 60
1868.....	2,678,126,103 87
1869.....	2,611,687,851 19

TABLE E.—STATEMENT of OUTSTANDING PRINCIPAL of the PUBLIC DEBT, &c.—Continued.

Year.	Amount.
July 1, 1869.....	\$2,588,452,213 94
1870.....	2,480,672,427 81
1871.....	2,353,211,332 32
1872.....	2,253,251,328 78
1873.....	*2,234,482,993 20
1874.....	*2,251,690,468 43
1875.....	*2,232,284,531 95
1876.....	*2,180,395,067 15
1877.....	*2,205,301,392 10
1878.....	*2,256,205,892 53
1879.....	*2,349,567,482 04
1880.....	*2,120,415,370 63
1881.....	*2,069,013,569 58

*In the amount here stated as the outstanding principal of the public debt are included the certificates of deposit outstanding on the 30th of June, issued under act of June 8, 1872, for which a like amount in United States notes was on special deposit in the Treasury for their redemption, and added to the cash balance in the Treasury. These certificates, as a matter of accounts, are treated as a part of the public debt, but, being offset by notes held on deposit for their redemption, should properly be deducted from the principal of the public debt in making comparison with former years.

STATEMENT of the PUBLIC DEBT, including ACCRUED INTEREST thereon, less cash in the Treasury on the 1st day of July of each year, from July 1, 1869, to July 1, 1881, compiled from the published monthly debt-statements of those dates.

Years.	Outstanding principal.	Accrued interest.	Cash in the Treasury.	Debt less cash in the Treasury.
July 1, 1869.....	*\$2,597,722,983 37	\$47,447,310 79	\$156,167,813 58	\$2,489,002,480 58
1870.....	*2,601,675,127 83	50,607,556 52	265,924,084 61	2,386,358,599 74
1871.....	*2,353,211,332 32	45,036,766 23	106,217,263 65	2,292,030,834 90
1872.....	*2,253,251,328 78	41,705,818 27	103,470,798 43	2,191,486,343 62
1873.....	*2,234,482,993 20	42,356,652 82	129,020,932 45	2,147,818,713 57
1874.....	*2,251,690,468 43	38,939,087 47	147,541,314 74	2,143,088,241 16
1875.....	*2,232,284,531 95	38,647,556 19	142,243,361 82	2,128,688,726 32
1876.....	*2,180,395,067 15	38,514,004 54	119,469,726 70	2,099,439,344 99
1877.....	*2,205,301,392 10	40,882,701 89	186,025,960 73	2,060,158,233 26
1878.....	*2,256,205,892 53	36,404,551 37	256,823,612 08	2,035,786,831 82
1879.....	*2,349,567,482 04	30,792,351 34	353,152,577 01	2,027,207,256 37
1880.....	*2,120,415,370 63	22,845,547 59	201,088,622 88	1,942,172,295 34
1881.....	*2,069,013,569 58	20,048,657 75	249,363,415 35	1,840,598,811 98

*It will be noticed that there is a difference in the amounts represented by these two statements as the principal of the debt July 1, 1869, and July 1, 1870. This difference is explained thus: In the principal of the debt as shown by the monthly debt-statements of these dates, the bonds purchased for the sinking-fund and paid for from money in the Treasury, were included as a part of the outstanding debt and were also treated in the cash as a cash item, or asset, for the reason that at that time there was no authority or law for deducting them from the outstanding debt. Congress, by the sixth section of the act of July 14, 1870, directed that these bonds should be canceled and destroyed and deducted from the amount of each class of the outstanding debt to which they respectively belonged, and such deductions were accordingly made on the books of the department and in the table of the debt in the annual report.

TABLE F.—ANALYSIS OF THE PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES, from July 1, 1856, to July 1, 1881.

Year.	3 per cent.	4 per cent.	4½ per cent.	5 per cent.	6 per cent.	7 & 10 per cent.	Total interest-bearing debt.
1856				\$3,632,000 00	\$28,130,761 77		\$31,763,761 77
1857				8,480,000 00	24,971,959 98		28,460,959 98
1858				23,538,000 00	21,162,838 11		44,700,838 11
1859				87,127,800 00	21,162,838 11		58,290,738 11
1860				43,476,300 00	21,164,538 11		64,640,838 11
1861				83,022,200 00	57,358,678 96		90,380,878 96
1862		\$57,926,116 57		80,483,000 00	154,313,235 01	\$122,582,486 84	865,304,829 92
1863		105,629,885 30		80,483,000 00	431,444,813 83	130,974,435 84	707,581,634 47
1864		77,547,696 07		800,213,480 00	842,982,659 09	130,286,935 84	1,850,980,763 50
1865		90,496,830 74		245,709,420 63	1,213,406,789 90	671,610,397 02	2,221,311,918 29
1866—Aug. 31		618,127 88		289,175,727 65	1,281,736,439 33	830,000,000 00	2,381,530,294 96
1866		121,841,879 62		201,982,665 01	1,195,546,041 02	812,460,621 06	2,323,331,207 69
1867		17,737,025 68		198,583,485 01	1,543,452,080 02	488,844,846 95	2,243,067,387 69
1868	\$64,000,000 00			221,588,300 00	1,878,303,864 50	87,897,196 06	2,202,088,727 69
1869	66,125,000 00			221,588,300 00	1,874,347,222 39		2,163,060,522 39
1870	59,550,000 00			274,236,450 00	1,765,317,422 39		2,046,455,782 39
1871	45,885,000 00	678,000 00		274,236,450 00	1,613,897,300 00		1,984,689,750 00
1872	24,665,000 00	678,000 00		414,567,300 00	1,374,883,800 00		1,814,794,100 00
1873	14,000,000 00	678,000 00		414,567,300 00	1,281,238,050 00		1,710,483,950 00
1874	14,000,000 00	678,000 00		510,628,050 00	1,213,624,700 00		1,783,980,750 00
1875	14,000,000 00	678,000 00		607,132,750 00	1,100,965,050 00		1,723,676,300 00
1876	14,000,000 00			711,685,800 00	984,990,650 00		1,710,685,450 00
1877	14,000,000 00		\$140,000,000 00	854,621,050 00	854,621,050 00		1,711,888,500 00
1878	14,000,000 00	98,850,000 00	240,000,000 00	703,296,650 00	738,619,000 00		1,794,785,650 00
1879	14,000,000 00	741,622,000 00	250,000,000 00	508,440,350 00	288,881,950 00		1,797,643,700 00
1880	14,000,000 00	739,847,800 00	250,000,000 00	484,864,900 00	235,780,400 00		1,723,983,100 00
1881	14,000,000 00	739,847,800 00	250,000,000 00	439,841,350 00	196,878,000 00		1,683,567,750 00

[Continued on next page.]

TABLE F.—ANALYSIS OF THE PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES, &c.—Continued.

Year.	Debt on which interest has ceased.	Debt bearing no interest.	Outstanding principal.	Cash in the Treasury July 1.	Total debt, less cash in Treasury.	Annual interest charge.
1856—July 1.....	\$209,776 13	.....	\$31,972,537 00	\$21,004,594 89	\$10,968,943 01	\$1,895,445 70
1857.....	238,872 92	.....	28,699,831 85	18,701,210 09	9,998,621 76	1,672,767 53
1858.....	211,042 92	.....	44,911,881 03	7,011,639 31	37,900,191 72	2,446,670 23
1859.....	206,099 77	.....	58,496,837 88	5,091,603 69	53,405,234 19	3,126,166 23
1860.....	201,449 77	.....	64,842,287 88	4,877,835 87	60,964,452 01	3,443,687 29
1861.....	199,999 77	.....	90,580,873 72	2,862,212 92	87,718,660 80	5,092,630 43
1862.....	280,195 21	\$158,591,390 00	524,176,412 13	18,853,659 96	505,312,752 17	22,048,509 59
1863.....	473,048 16	411,767,456 00	1,119,772,138 63	8,421,401 23	1,111,350,737 41	41,854,148 01
1864.....	416,335 58	435,437,271 21	1,815,784,370 57	106,352,063 53	1,709,432,277 04	78,853,487 24
1865.....	1,345,771 20	458,090,180 25	2,680,647,869 74	5,832,012 98	2,674,815,856 76	137,742,617 43
1866—August 31.....	1,503,920 09	461,016,311 51	2,844,649,626 56	88,218,055 13	2,736,431,571 43	150,977,697 87
1866—July 1.....	935,092 05	439,969,874 04	2,773,236,173 69	137,200,009 85	2,636,036,163 84	140,068,106 29
1867.....	1,840,615 01	428,218,101 20	2,611,687,851 19	160,854,437 96	2,450,833,413 23	138,892,451 39
1868.....	1,197,340 89	408,401,782 61	2,678,136,103 87	155,690,340 85	2,522,445,763 02	128,450,568 14
1869.....	5,260,181 00	421,131,510 55	2,588,452,213 94	139,834,437 96	2,448,617,775 98	125,523,998 84
1870.....	3,768,641 00	430,508,064 42	2,480,672,427 81	149,562,471 60	2,331,109,956 21	118,784,960 84
1871.....	1,948,992 36	416,565,680 66	2,353,251,328 78	106,217,283 65	2,246,994,068 67	111,949,230 50
1872.....	7,926,797 36	430,530,431 52	2,234,462,993 20	129,020,923 45	2,105,442,069 75	103,988,463 00
1873.....	51,929,710 26	472,069,352 94	2,231,690,468 43	147,541,314 74	2,084,149,153 69	98,049,894 00
1874.....	3,216,590 36	509,543,128 17	2,252,284,531 95	142,243,831 82	2,090,041,701 13	96,855,690 50
1875.....	11,425,820 36	498,182,411 69	2,180,395,067 15	119,469,726 70	2,060,925,340 45	95,104,269 00
1876.....	3,902,420 36	465,807,196 89	2,205,301,392 10	186,025,960 73	2,019,275,431 37	93,100,643 50
1877.....	16,648,800 26	476,764,031 84	2,256,205,892 53	256,823,612 08	1,999,382,280 45	94,654,472 50
1878.....	5,304,560 26	455,875,682 27	2,245,495,072 04	249,080,107 61	1,996,414,964 43	83,773,478 50
1879.....	37,015,620 26	410,835,741 78	2,245,495,072 04	201,088,622 88	1,996,414,964 43	79,683,981 00
1880.....	7,621,455 26	388,800,815 37	2,130,415,370 63	249,363,415 35	1,919,051,955 28	75,018,696 50
1881.....	6,723,865 25	422,721,954 32	2,069,013,569 58	249,363,415 35	1,919,051,955 28	75,018,696 50

NOTE 1.—The annual interest charge is computed upon the amount of outstanding principal at the close of the fiscal year, and is exclusive of interest charge on Pacific Railway bonds.

NOTE 2.—The figures for July 1, 1879, were made up, assuming pending funding operations to have been completed.

NOTE 3.—The temporary loan, per act of July 11, 1862, is included in the 4 per cents, from 1862 to 1868, inclusive, with the exception of the amount outstanding for August 31, 1863, this being the date at which the public debt reached its highest point. This loan bore interest from 4 per cent, and was redeemable on ten days' notice after thirty days; but being constantly changing, it has been considered more equitable to include the whole amount outstanding at bearing 4 per cent, interest on an average for the year.

NOTE 4.—In the recent monthly statements of the public debt, the interest accrued has been added to the principal, making the net debt larger in that amount than the amount herein stated for each year.

TABLE G.—STATEMENT of RECEIPTS of UNITED STATES from March 4, 1789,

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1791		\$4,389,473 09				\$10,476 10
1792	\$973,905 75	3,443,070 85	\$208,942 81			9,918 65
1793	783,144 51	4,255,306 56	337,705 70			21,410 88
1794	753,661 69	4,801,065 28	274,089 62			53,277 97
1795	1,151,924 17	5,588,461 26	337,755 36			28,317 97
1796	516,142 61	6,567,987 94	475,289 00		\$4,836 13	1,169,415 98
1797	888,995 42	7,549,649 65	675,491 45		\$3,540 60	389,139 29
1798	1,021,899 04	7,106,061 93	644,357 95		11,963 11	58,192 81
1799	2,017,451 43	6,610,449 31	779,136 44			80,187 56
1800	2,161,867 77	9,080,932 73	809,396 55	\$734,223 97	443 75	152,712 10
1801	2,623,311 99	10,750,778 93	1,048,033 43	534,343 38	167,726 06	345,649 15
1802	3,295,391 00	12,438,235 74	621,898 89	206,565 44	188,628 02	1,500,505 86
1803	5,020,697 64	10,479,417 61	215,179 69	71,879 20	165,675 69	181,945 44
1804	4,825,811 60	11,098,665 83	50,941 29	50,198 44	487,526 79	139,075 53
1805	4,037,005 26	12,936,487 04	21,747 15	21,882 91	540,193 80	40,382 30
1806	3,999,388 99	14,667,698 17	20,101 45	55,703 86	765,245 73	51,121 86
1807	4,538,123 80	15,845,521 61	13,051 40	84,732 56	460,103 27	38,550 42
1808	9,643,850 07	16,363,550 58	8,190 23	19,159 21	647,939 06	21,822 85
1809	9,941,809 96	7,257,506 62	4,034 29	7,517 31	442,252 32	62,162 57
1810	3,848,050 78	8,583,809 31	7,430 03	12,448 68	696,548 82	84,476 84
1811	2,672,276 57	13,813,222 73	2,295 95	7,666 66	1,040,237 53	59,211 22
1812	3,562,305 80	8,958,777 53	4,903 06	859 22	710,427 78	126,165 17
1813	5,862,217 41	13,224,623 25	4,755 04	8,805 52	835,655 14	271,671 00
1814	5,196,542 00	5,998,772 08	1,662,984 82	2,219,497 36	1,185,971 09	164,399 81
1815	1,727,848 63	7,282,942 22	4,678,059 07	2,162,673 41	1,287,959 28	285,282 84
1816	13,106,592 88	86,806,874 88	5,124,708 81	4,253,635 09	1,177,985 03	273,782 55
1817	22,033,519 19	26,283,348 49	2,678,100 77	1,834,187 04	1,991,226 06	109,761 08
1818	14,989,465 48	17,176,385 00	955,270 20	284,333 86	2,604,564 77	57,617 71
1819	1,478,526 74	20,283,008 76	229,693 63	83,506 78	3,274,422 78	57,098 42
1820	2,079,992 38	15,005,612 15	106,260 53	31,586 82	1,685,871 61	61,338 44
1821	1,198,461 21	13,004,447 15	69,027 63	29,349 05	1,212,906 46	152,589 43
1822	1,681,592 24	17,589,761 94	67,665 71	20,961 56	1,803,581 54	452,957 19
1823	4,237,127 55	19,088,433 44	84,242 17	10,337 71	916,523 10	141,129 64
1824	9,463,922 81	17,878,325 71	84,663 37	6,201 96	984,418 15	127,603 60
1825	1,946,697 13	20,098,713 45	25,771 35	2,330 85	1,216,090 56	180,451 81
1826	5,201,450 43	23,341,331 77	21,589 93	6,638 76	1,303,785 09	94,588 66
1827	6,358,686 18	19,712,283 29	19,885 68	2,626 96	1,495,845 26	1,315,722 63
1828	6,098,286 10	23,205,523 64	17,451 54	2,218 81	1,018,308 75	95,126 49
1829	5,972,433 81	22,681,965 91	14,502 74	11,335 05	1,517,175 13	112,648 53
1830	5,755,704 79	21,922,391 39	12,160 62	16,980 59	2,329,356 14	73,227 77
1831	6,014,539 75	24,224,441 77	6,933 51	10,506 01	8,210,815 48	584,124 05
1832	4,502,914 45	28,465,237 24	11,630 65	6,701 13	2,623,381 03	270,410 61
1833	2,011,777 65	29,032,508 91	2,759 00	394 12	3,967,682 55	470,696 67
1834	11,702,905 31	16,214,837 15	4,196 09	19 80	4,857,600 69	480,812 32
1835	8,692,558 42	19,391,510 59	10,459 48	4,263 38	14,757,600 75	759,972 13
1836	26,749,803 96	23,409,940 53	370 00	728 79	24,877,179 86	2,245,902 25
1837	46,708,136 00	11,169,290 39	5,493 84	1,687 70	6,776,286 52	7,001,444 59
1838	37,327,352 69	16,158,800 36	2,467 27		3,730,945 66	6,410,348 43
1839	36,891,06 94	23,137,924 81	2,553 32		7,361,576 40	979,939 88
1840	33,157,403 68	13,499,502 17	1,682 25		8,411,818 63	2,567,112 28
1841	29,963,63 46	14,487,216 74	3,261 86		1,365,627 42	1,004,054 75
1842	28,685,11 08	13,187,908 78	495 00		1,335,797 52	451,993 97
1843*	30,521,979 44	7,046,843 91	103 25		898,158 18	285,895 02
1844	39,180,824 74	26,183,570 94	1,777 84		2,059,939 80	1,075,419 70
1845	36,742,89 63	27,538,112 70	3,517 12		2,077,022 80	361,453 68
1846	30,194,774 81	26,712,667 87	2,897 26		2,694,452 48	299,950 13
1847	38,261,359 65	23,747,864 66	375 00		2,498,355 20	220,808 20
1848	33,079,276 43	31,737,070 96	875 00		3,328,642 56	612,610 69
1849	29,416,112 45	28,346,738 82			1,688,959 55	685,279 18
1850	32,827,982 39	39,668,686 42			1,850,894 25	2,064,308 21
1851	35,871,753 31	49,017,567 92			2,352,305 30	1,185,166 11
1852	40,158,353 25	47,339,326 62			2,043,239 58	464,249 40
1853	43,338,960 02	58,931,865 52			1,667,084 99	988,081 17
1854	50,261,901 49	64,224,190 27			8,470,798 39	1,105,352 74
1855	48,591,773 61	53,025,704 21			11,497,049 07	827,731 40
1856	47,777,972 13	64,022,863 50			8,917,644 93	1,116,190 81
1857	49,108,229 80	63,675,905 05			8,629,496 64	1,259,920 83
1858	46,802,355 00	41,798,620 96			8,513,715 87	1,852,029 18
1859	35,113,194 22	48,565,824 88			1,756,687 80	1,454,596 24
1860	33,193,349 60	58,187,511 67			1,778,557 71	1,088,530 25
1861	32,971,8 78	39,582,128 64			670,658 54	1,023,515 97
1862	30,963,357 63	49,056,597 02		1,795,381 73	152,206 77	915,327 37
1863	46,965,04 67	69,056,642 40	87,640,787 95	1,485,103 61	167,617 17	3,741,704 28
1864	36,523,146 13	102,816,152 99	109,741,134 10	475,648 96	568,333 29	30,291,701 86
1865	134,433,78 44	84,928,260 60	209,464,215 25	1,200,573 03	996,553 31	25,441,556 00

* For the half-year from Jan

REPORT OF THE SECRETARY OF THE TREASURY.

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to June 30, 1881, by calendar years to 1843 and by fiscal years (ended June 30) from that time.

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavailable.
1791		\$4,409,951 19	-----		\$361,891 84	\$4,771,842 53	-----
1792	\$3,028 00	3,669,960 31	-----		5,102,498 45	8,772,458 70	-----
1793	38,500 00	4,652,923 14	-----		1,797,272 01	6,450,195 15	-----
1794	303,472 00	5,431,904 87	-----		4,007,950 78	9,439,855 65	-----
1795	160,000 00	6,114,584 59	-----		8,398,424 00	9,515,758 59	-----
1796	160,000 00	8,377,529 65	42,800 00		320,000 00	8,740,329 65	-----
1797	80,960 00	8,688,780 99	-----		70,000 00	8,758,780 99	-----
1798	79,920 00	7,900,495 80	78,675 00		200,000 00	8,179,170 80	-----
1799	71,040 00	7,546,813 31	-----		5,000,000 00	12,546,813 31	-----
1800	71,040 00	10,848,749 10	-----		1,565,229 24	12,413,978 34	-----
1801	88,800 00	12,935,330 95	10,125 00			12,945,455 95	-----
1802	89,960 00	14,985,783 95	-----			14,995,793 95	-----
1803		11,064,097 63	-----			11,064,097 63	-----
1804		11,826,307 88	-----			11,826,307 88	-----
1805		13,560,693 20	-----			13,560,693 20	-----
1806		15,559,931 07	-----			15,559,931 07	-----
1807		16,398,019 26	-----			16,398,019 26	-----
1808		17,060,661 93	-----			17,060,661 93	-----
1809		7,773,473 12	-----			7,773,473 12	-----
1810		9,384,214 28	-----		2,750,000 00	12,134,214 28	-----
1811		14,422,634 09	-----			14,422,634 09	-----
1812		9,801,132 76	-----		12,637,900 00	22,639,032 76	-----
1813		14,340,409 95	300 00		26,184,135 00	40,524,844 95	-----
1814		11,181,625 16	85 79		23,377,826 00	34,559,536 95	-----
1815		15,696,916 82	11,541 74	\$32,107 64	35,220,671 40	50,961,237 60	-----
1816		47,676,985 66	68,665 16	686 09	9,425,084 91	57,171,421 82	-----
1817	202,426 80	33,099,049 74	267,819 14		466,728 45	33,833,592 33	-----
1818	525,000 00	21,585,171 04	412 62		8,353 00	21,593,936 66	-----
1819	675,000 00	24,603,374 37	-----		2,291 00	24,605,665 37	-----
1820	1,000,000 00	17,840,609 55	-----	40,000 00	3,000,824 13	20,881,493 68	-----
1821	105,000 00	14,573,379 72	-----		5,000,324 00	19,573,703 72	-----
1822	297,500 00	20,232,427 94	-----			20,232,427 94	-----
1823	350,000 00	20,540,666 26	-----			20,540,666 26	-----
1824	350,000 00	19,381,212 79	-----		5,000,000 00	24,381,212 79	-----
1825	267,500 00	21,840,858 02	-----		5,000,000 00	26,840,858 02	-----
1826	402,500 00	25,280,434 21	-----			25,280,434 21	-----
1827	420,000 00	22,966,363 96	-----			22,966,363 96	-----
1828	455,000 00	24,763,629 23	-----			24,763,629 23	-----
1829	490,000 00	24,827,627 88	-----			24,827,627 88	-----
1830	490,000 00	24,844,116 51	-----			24,844,116 51	-----
1831	490,000 00	28,526,820 82	-----			28,526,820 82	-----
1832	490,000 00	31,867,450 66	-----			31,867,450 66	\$1,889 50
1833	474,985 00	33,948,426 25	-----			33,948,426 25	-----
1834	234,249 50	21,791,935 55	-----			21,791,935 55	-----
1835	506,490 82	35,430,087 10	-----			35,430,087 10	-----
1836	222,674 67	50,826,796 08	-----			50,826,796 08	-----
1837		24,954,153 04	-----		2,992,989 15	27,947,142 19	68,288 85
1838		26,802,561 74	-----		12,716,820 86	39,519,382 60	-----
1839		31,482,749 61	-----		8,857,276 21	35,340,025 82	1,458,782 98
1840		19,480,115 83	-----		5,589,547 51	25,069,662 84	37,460 26
1841		16,860,160 27	-----		13,659,317 88	30,519,477 65	-----
1842		19,976,197 25	-----		14,808,735 64	31,784,932 89	11,188 00
1843		8,231,001 26	-----	71,700 83	12,479,708 36	20,782,410 45	-----
1844		29,320,707 78	-----	666 60	1,877,181 35	31,198,555 73	-----
1845		29,970,105 80	-----			29,970,105 80	28,251 90
1846		29,699,967 74	-----			29,699,967 74	-----
1847		26,467,403 16	-----	28,865 91	28,872,399 45	55,368,168 52	30,000 00
1848		35,698,609 21	-----	37,080 00	21,256,700 00	56,992,479 21	-----
1849		30,721,077 88	-----	487,065 48	28,538,750 00	59,796,892 98	-----
1850		43,592,888 88	-----	10,550 00	4,045,950 00	47,649,388 88	-----
1851		52,555,039 33	-----	4,264 92	203,400 00	52,762,704 25	-----
1852		49,846,815 60	-----		46,300 00	49,893,115 60	-----
1853		61,567,031 66	-----	22 50	16,350 00	61,603,404 18	103,801 87
1854		73,800,341 40	-----		2,001 67	73,802,343 07	-----
1855		65,350,574 68	-----		800 00	65,351,374 68	-----
1856		74,056,699 24	-----		200 00	74,056,899 24	-----
1857		68,965,312 57	-----		3,900 00	68,969,212 57	-----
1858		46,665,365 96	-----		23,717,300 00	70,382,665 96	-----
1859		52,777,107 92	-----	709,357 72	28,287,500 00	81,773,965 64	15,406 34
1860		56,054,599 82	-----	10,008 00	20,776,800 00	76,841,407 83	-----
1861		41,476,239 49	-----	33,630 90	41,861,709 74	83,371,640 13	-----
1862		51,919,261 09	-----	68,400 00	520,692,460 50	581,680,121 59	11,110 81
1863		112,094,945 51	-----	602,345 44	776,682,361 57	889,279,652 52	6,000 01
1864		243,412,971 20	-----	21,174,101 01	1,123,873,945 36	1,393,461,017 57	9,210 46
1865		322,081,158 19	-----	11,653,446 89	1,473,224,740 85	1,805,630,845 92	6,095 11

May 1, to June 30, 1843.

TABLE G.—STATEMENT of the RECEIPTS of the UNITED

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1866	\$23,933,657 89	\$179,046,651 59	\$309,226,813 42	\$1,974,754 12	\$665,081 03	\$29,036,314 23
1867	160,817,009 73	176,417,810 88	266,027,587 43	4,200,233 70	1,163,575 76	15,037,522 15
1868	198,076,537 09	164,464,599 56	191,087,589 41	1,788,145 85	1,348,715 41	17,745,403 59
1869	158,938,682 87	180,048,426 63	158,356,460 86	765,685 61	4,020,344 34	13,997,338 65
1870	183,781,985 76	194,538,374 44	184,899,736 49	229,102 88	3,850,481 76	12,942,118 30
1871	177,604,116 51	206,270,408 05	143,098,153 63	580,355 37	2,388,646 68	22,093,541 21
1872	188,019,122 15	216,370,296 77	130,642,177 73	.....	2,575,714 19	15,106,051 23
1873	184,666,601 85	188,089,522 70	113,720,314 14	315,254 51	2,882,312 88	17,161,270 05
1874	159,290,673 41	163,103,833 69	102,409,784 90	.....	1,852,428 93	32,575,043 32
1875	178,833,389 54	157,167,722 35	110,007,493 58	.....	1,413,640 17	15,431,915 31
1876	172,804,661 32	148,071,964 61	116,700,732 03	93,798 80	1,129,466 95	24,070,602 31
1877	149,909,377 21	130,956,498 07	118,630,407 83	.....	976,253 68	30,437,487 42
1878	214,887,645 88	130,170,680 20	110,681,624 74	.....	1,079,743 37	15,614,728 09
1879	266,591,453 88	137,250,047 70	118,561,610 68	.....	924,781 06	20,585,697 49
1880	386,832,588 66	186,522,064 60	124,009,373 92	30 85	1,016,506 60	21,978,525 01
1881	281,940,064 44	198,159,676 02	135,264,385 61	1,516 89	2,201,863 17	25,154,850 98
.....	.....	4,637,123,102 42	2,807,357,366 28	27,650,273 47	207,766,182 58	438,583,211 00

* Amounts heretofore credited to the Treasurer as

STATES from March 4, 1789, to June 30, 1881, &c.—Continued.

	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavail-able.
1885	\$519,949,564 38	.....	\$33,063,055 68	\$712,851,558 06	\$1,278,834,173 11	\$172,094 29
1886	462,544,079 02	.....	27,787,830 85	640,428,919 29	1,181,060,920 56	721,827 98
							2,675,918 19
1888	576,484,453 23	.....	29,203,629 50	625,111,433 20	1,030,749,516 52	.....
1889	257,183,256 09	.....	13,755,491 12	238,678,081 06	609,621,828 27	*2,070 73
1890	285,550,533 57	.....	15,295,643 76	285,474,496 00	696,729,973 63	.....
1891	374,481,104 94	.....	8,892,839 95	268,768,523 47	652,092,469 86	*3,896 13
1892	364,594,229 01	.....	9,412,637 65	305,047,054 00	679,153,921 56	*18,228 35
1893	322,177,673 78	.....	11,500,530 89	214,931,017 00	548,669,221 67	*3,647 80
1894	399,641,090 84	.....	5,037,665 22	439,272,535 46	744,351,291 52	12,691 40
1895	394,589,771 41	.....	8,979,279 69	387,971,556 00	675,971,607 10	.....
1896	399,088,584 76	.....	4,029,280 58	397,455,808 00	691,551,673 28	.....
1897	391,000,642 00	.....	405,776 58	348,871,749 00	630,278,167 58	.....
1898	257,46,776 40	.....	317,102 30	404,581,201 00	662,345,079 70	.....
1899	272,32,136 83	.....	1,506,047 63	792,807,648 00	1,066,694,827 42	.....
1900	333,30,500 98	.....	110 00	211,814,108 00	545,340,713 98	.....
1881	390,182,292 57	.....	.....	118,750,584 00	474,582,826 57	.....
	\$9,720,136 29	\$1,123,200,272 04	485,224 45	204,259,220 88	10,711,044,241 84	19,043,988,950 16	2,661,896 53

unavailable, and since recovered and charged to his account.

TABLE H.—STATEMENT of EXPENDITURES of UNITED STATES from Mar. 4,

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1791.....	\$632,804 03	-----	\$27,000 00	\$175,812 88	\$1,083,971 61
1792.....	1,100,702 09	-----	13,648 85	109,243 15	4,672,664 28
1793.....	1,130,249 08	-----	27,283 83	80,067 81	511,451 01
1794.....	2,639,097 59	\$61,408 97	13,042 46	81,399 24	750,350 74
1795.....	2,480,910 13	410,562 03	23,475 68	68,673 22	1,378,920 68
1796.....	1,280,263 94	274,784 04	113,563 98	100,843 38	\$01,847 58
1797.....	1,039,402 46	382,631 89	62,896 58	92,256 97	1,250,422 62
1798.....	2,009,522 30	1,381,347 76	16,470 09	104,845 38	1,139,524 94
1799.....	2,466,946 98	2,858,081 84	20,302 19	95,444 08	1,039,291 08
1800.....	2,560,878 77	8,448,716 03	81 22	64,130 73	1,337,613 23
1801.....	1,672,944 08	2,111,424 00	9,000 00	78,533 37	1,114,768 45
1802.....	1,179,148 25	915,581 87	94,000 00	85,440 30	1,462,929 49
1803.....	822,055 85	1,215,230 53	60,000 00	62,902 10	1,843,635 76
1804.....	875,423 93	1,189,832 75	116,500 00	80,092 80	2,191,009 43
1805.....	712,781 28	1,597,500 00	196,500 00	81,854 56	8,768,598 75
1806.....	1,224,356 88	1,649,641 44	224,200 00	81,875 53	2,890,137 61
1807.....	1,288,685 91	1,722,064 47	205,425 00	70,500 00	1,697,897 61
1808.....	2,900,884 40	1,884,087 80	213,575 00	82,576 04	1,423,286 61
1809.....	8,945,772 17	2,427,758 80	837,503 84	87,833 54	1,215,803 79
1810.....	2,294,323 94	1,654,244 20	177,625 00	83,744 16	1,101,144 96
1811.....	2,032,828 19	1,965,566 39	151,875 00	75,043 88	1,867,291 40
1812.....	11,617,798 24	3,950,365 15	277,845 00	91,402 10	1,083,088 21
1813.....	19,652,013 02	6,446,600 10	167,358 28	86,969 91	1,729,435 61
1814.....	20,850,806 86	7,311,290 60	167,894 86	90,164 36	2,208,029 70
1815.....	14,794,294 22	8,680,000 25	530,750 00	69,656 06	2,898,870 47
1816.....	16,012,096 80	8,908,278 30	274,512 16	188,804 15	2,989,741 17
1817.....	8,004,236 53	8,314,598 49	819,463 71	297,374 43	8,518,936 76
1818.....	5,622,715 10	2,953,695 00	505,704 27	890,719 90	8,835,839 51
1819.....	6,506,300 87	8,847,640 42	403,181 39	2,415,939 85	8,067,211 41
1820.....	2,630,892 81	4,387,990 00	815,750 01	8,208,376 81	2,592,021 94
1821.....	4,461,291 78	8,319,243 06	477,005 44	242,817 25	2,223,121 54
1822.....	3,111,981 48	2,224,458 98	575,007 41	1,948,199 40	1,967,996 24
1823.....	8,096,924 43	2,503,765 83	880,781 82	1,780,588 52	2,022,093 99
1824.....	3,240,939 85	2,904,581 56	429,997 90	1,499,326 59	7,155,806 61
1825.....	8,659,914 18	3,049,083 86	724,106 44	1,308,810 57	2,748,544 89
1826.....	8,943,194 87	4,318,902 45	743,447 83	1,556,593 83	2,800,177 79
1827.....	8,948,977 88	4,263,877 45	750,634 88	976,138 86	2,718,476 58
1828.....	4,145,544 66	3,918,786 44	705,084 24	850,578 57	8,676,052 84
1829.....	4,724,291 07	8,308,745 47	576,344 74	949,594 47	8,062,234 65
1830.....	4,767,128 88	8,239,428 63	622,263 47	1,363,297 31	8,237,416 04
1831.....	4,641,835 55	8,856,183 07	930,738 04	1,170,665 14	8,064,646 10
1832.....	5,446,034 88	8,956,870 29	1,352,419 75	1,184,422 40	4,577,141 45
1833.....	6,704,019 10	8,901,356 75	1,802,980 98	4,589,152 40	5,716,245 98
1834.....	5,096,189 88	8,956,260 42	1,003,953 20	8,364,285 80	4,404,728 95
1835.....	5,750,156 89	8,864,939 08	1,706,444 48	1,954,711 82	4,229,666 53
1836.....	11,747,845 35	5,807,718 23	5,037,022 88	2,882,797 96	5,898,279 72
1837.....	13,682,730 80	6,646,914 53	4,348,036 19	2,672,162 45	9,893,370 27
1838.....	12,897,224 16	6,131,580 58	5,504,191 84	2,156,057 29	7,160,664 76
1839.....	8,916,995 80	6,182,294 25	2,528,917 28	8,142,750 51	5,725,990 89
1840.....	7,095,267 28	6,113,896 89	2,331,794 86	2,603,562 17	5,995,396 96
1841.....	8,801,610 24	6,001,076 97	2,514,837 12	2,388,434 51	6,490,881 45
1842.....	6,610,438 02	8,397,242 95	1,199,099 68	1,878,931 33	6,775,634 61
1843.....	2,908,671 95	8,727,711 58	578,871 00	839,041 12	8,202,713 00
1844.....	5,218,183 66	6,498,109 11	1,256,532 39	2,032,008 99	5,645,183 96
1845.....	5,748,291 28	6,297,177 89	1,539,351 85	2,400,738 11	5,911,760 98
1846.....	10,413,870 58	6,455,018 92	1,027,693 64	1,811,097 56	6,711,283 39
1847.....	35,840,030 33	7,900,635 76	1,430,411 30	1,744,883 63	6,885,808 35
1848.....	27,688,834 21	9,408,476 02	1,252,296 81	1,227,496 48	5,650,851 25
1849.....	14,658,473 26	9,766,705 92	1,374,161 55	1,828,867 64	12,883,334 24
1850.....	9,687,024 58	7,904,724 66	1,063,591 47	1,896,886 02	10,043,763 36
1851.....	12,161,965 11	8,880,581 38	2,829,801 77	2,393,377 22	17,888,992 18
1852.....	8,821,506 19	8,918,842 10	3,043,676 04	2,401,858 78	17,504,171 45
1853.....	9,910,498 49	11,067,789 53	8,890,494 12	1,756,806 20	17,463,068 01
1854.....	11,722,283 87	10,790,096 32	1,550,339 55	1,235,685 00	26,672,144 08
1855.....	14,648,074 07	18,827,085 11	2,772,990 78	1,477,612 83	24,090,425 43
1856.....	16,963,160 61	14,074,834 64	2,644,268 97	1,296,220 65	31,794,038 87
1857.....	19,169,150 87	12,651,694 61	4,354,418 87	1,310,880 58	28,565,496 77
1858.....	25,679,121 63	14,053,264 64	4,978,266 18	1,216,768 80	36,400,016 42
1859.....	28,154,720 53	14,690,927 90	8,490,534 53	1,222,223 71	33,797,544 40
1860.....	16,472,202 72	11,514,649 83	2,991,121 54	1,100,802 82	37,977,973 36
1861.....	23,001,530 67	12,387,156 52	2,865,481 17	1,034,596 78	28,327,367 68
1862.....	389,173,662 29	42,640,353 09	2,327,948 37	832,170 47	21,885,968 69
1863.....	808,814,411 33	63,261,235 81	3,152,032 70	1,078,518 36	22,196,383 27
1864.....	690,891,048 06	85,704,968 74	2,636,976 97	4,985,473 90	27,572,216 97

* For the half year from Jan

REPORT OF THE SECRETARY OF THE TREASURY.

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17-9, to June 30, 1881, by cal. years to 1843 and by fiscal years (ended June 30) from that time.

Year.	Net ordinary ex- penditures.	Premiums.	Interest.	Public debt.	Gross expendi- tures.	Balance in Treasury at the end of the year.
1791	\$1,919,589 52		\$1,177,863 03	\$699,984 23	\$3,797,436 78	\$973,005 75
1792	5,896,258 47		2,373,611 28	2,093,050 25	8,962,920 09	783,444 51
1793	1,749,070 73		2,097,859 17	2,633,048 07	6,479,977 97	753,661 69
1794	3,545,299 00		2,752,523 04	2,743,771 13	9,041,593 17	1,151,924 17
1795	4,362,541 72		2,047,059 00	2,841,639 37	10,151,240 15	516,442 61
1796	2,551,303 15		3,239,347 68	2,577,126 01	8,367,776 84	888,995 48
1797	2,636,110 52		3,172,516 73	2,017,250 12	8,625,877 37	1,021,899 04
1798	4,651,719 42		2,955,875 00	970,032 09	8,583,618 41	617,451 43
1799	6,480,166 72		2,815,651 41	1,700,578 84	11,002,396 97	2,161,867 77
1800	7,411,369 97		3,402,601 04	1,138,563 11	11,952,534 12	2,623,311 99
1801	4,981,969 90		4,411,830 06	2,870,876 98	12,273,376 94	3,295,391 00
1802	3,737,79 91		4,239,172 16	5,294,235 24	13,270,487 31	5,020,697 64
1803	4,002,24 24		3,949,462 86	3,306,097 07	11,258,983 67	4,825,811 60
1804	4,452,58 91		4,185,048 74	3,977,206 07	12,615,113 72	4,037,005 26
1805	6,257,34 62		2,657,114 22	4,583,960 63	13,598,309 47	8,999,388 99
1806	6,080,09 36		3,368,968 26	5,572,018 64	15,021,196 26	4,538,123 80
1807	4,984,772 89		3,389,578 48	2,938,141 62	11,292,292 99	9,643,850 07
1808	6,504,38 85		2,557,074 23	7,701,288 96	16,762,702 04	9,941,809 96
1809	7,414,772 14		2,866,074 90	3,580,479 26	13,867,226 30	3,848,056 78
1810	5,311,882 28		3,163,671 09	4,835,241 42	13,309,994 49	2,672,276 57
1811	5,592,04 86		2,685,435 57	5,414,564 43	13,592,004 86	3,502,305 80
1812	17,829,98 70		2,451,272 57	1,998,349 88	22,279,121 15	3,863,217 41
1813	28,082,96 02		3,599,455 22	7,508,668 22	30,190,520 36	5,196,542 00
1814	30,127,86 38		4,693,239 04	3,307,304 90	38,028,230 32	1,727,848 63
1815	26,953,71 00		5,990,090 24	6,638,832 11	39,582,493 35	13,106,592 88
1816	13,373,332 58		7,822,923 34	17,048,139 59	48,244,495 51	22,033,519 10
1817	15,454,09 02		4,536,282 55	20,886,753 57	40,877,646 04	14,989,465 48
1818	13,808,73 78		6,209,954 03	15,086,247 59	35,104,875 40	1,478,526 74
1819	16,300,73 44		5,211,730 56	2,492,195 73	24,004,199 73	2,079,992 88
1820	16,134,30 57		5,151,004 32	3,477,489 96	21,763,024 85	1,198,461 21
1821	9,723,79 07		5,120,073 79	3,241,019 83	19,090,572 69	1,681,502 24
1822	9,827,43 51		5,172,788 70	2,676,160 33	17,676,592 63	4,237,427 55
1823	13,454,54 59		4,922,475 40	607,541 01	15,314,171 00	9,463,922 81
1824	11,430,44 71		4,943,557 03	11,024,835 83	31,898,538 47	1,946,597 13
1825	11,490,59 94		4,366,757 40	7,728,587 88	23,585,804 72	5,201,650 43
1826	13,062,16 27		3,975,542 95	7,065,539 24	24,103,396 46	6,358,686 18
1827	12,653,95 65		3,486,071 51	6,517,596 88	22,656,764 04	6,668,286 10
1828	13,296,41 45		3,098,800 60	9,064,637 47	25,459,479 52	5,972,435 81
1829	12,641,10 40		2,542,843 23	9,860,304 77	25,044,358 40	5,755,704 79
1830	13,220,33 38		1,912,574 03	9,443,173 29	24,585,281 55	6,014,539 75
1831	13,860,97 90		1,373,748 74	14,800,629 48	30,038,446 12	4,502,914 45
1832	16,516,88 77		772,561 50	17,067,747 79	34,356,698 06	2,011,777 55
1833	22,712,755 11		303,796 87	1,239,746 51	24,257,298 49	11,702,905 81
1834	18,426,117 25		202,152 98	5,974,412 21	24,601,982 44	8,892,858 42
1835	17,514,60 28		57,863 08	328 20	17,573,141 56	26,749,803 06
1836	30,808,164 04				30,868,164 04	46,708,430 00
1837	37,243,124 24				37,265,037 15	37,327,252 09
1838	23,406,718 08		14,996 48		39,455,438 35	36,891,106 94
1839	24,139,448 78		399,833 89		37,614,936 15	33,157,503 68
1840	24,139,448 78		174,698 08		3,912,015 62	28,226,533 81
1841	24,196,40 29		284,977 55		5,315,712 19	31,797,530 03
1842	24,361,36 59		773,549 85		7,801,990 09	32,936,876 53
1843	11,256,508 00		523,583 91		338,012 64	12,118,105 15
1844	21,650,108 01		1,833,452 13		11,158,450 71	33,642,010 85
1845	26,418,459 59		1,040,458 18		7,530,349 49	30,490,408 71
1846	53,201,509 37		842,723 27		371,100 04	27,632,282 90
1847	53,201,509 37		1,119,214 72		5,600,067 65	60,520,851 74
1848	30,923,454 77		2,390,765 88		13,036,922 54	60,655,143 19
1849	30,923,454 77		3,563,635 78		12,804,478 54	56,386,422 74
1850	37,165,900 09		3,782,393 03		8,656,335 14	44,604,718 26
1851	44,064,717 08		3,696,760 75		654,912 71	48,476,104 31
1852	44,064,717 08		4,000,297 80		2,152,293 05	46,712,608 83
1853	54,078,166 85		3,665,832 74		6,413,574 01	54,577,061 74
1854	54,078,166 85		3,070,926 69		17,556,896 95	75,473,170 75
1855	56,732,197 72		2,314,464 99		6,662,056 86	66,164,775 96
1856	66,732,197 72		1,953,822 37		3,014,618 66	72,726,341 57
1857	66,732,197 72		1,593,265 23		3,276,606 05	71,274,587 37
1858	72,041,148 70		1,652,055 67		7,505,250 82	82,062,186 74
1859	60,335,960 07		2,637,649 70		14,685,043 15	83,678,642 92
1860	60,335,960 07		3,144,120 94		13,854,250 00	77,055,125 63
1861	62,616,056 78		4,034,167 30		18,737,100 00	85,887,313 08
1862	456,379,986 81		13,190,344 84		96,097,322 09	565,667,563 74
1863	694,094,075 56		24,729,700 62		181,081,635 07	899,815,911 25
1864	611,283,976 14		53,685,421 69		430,572,014 03	1,296,541,114 98
1865						134,483,788 44

entry 1, to June 30, 1843.

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TABLE H.—*STATEMENT of the EXPENDITURES of the UNITED*

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1865	\$1,030,690,400 06	\$122,617,494 07	\$5,059,360 71	\$16,847,621 34	\$42,989,383 10
1866	283,154,676 06	43,285,062 00	3,295,729 32	15,605,549 88	40,613,114 17
	3,568,638,312 28	717,551,816 39	103,369,211 42	119,607,656 01	643,604,554 33
	*3,621,780 07	*77,992 17	*53,286 61	*3,737 87	*718,769 52
1867	3,572,260,092 35	717,620,808 56	103,422,498 03	119,617,898 88	644,323,323 85
1868	95,224,415 63	31,034,011 04	4,642,531 77	20,983,551 71	51,110,223 72
1869	123,246,648 62	25,776,502 72	4,100,682 82	23,782,886 78	53,009,867 67
1870	78,501,990 01	20,000,757 97	7,042,823 06	28,476,621 78	56,474,061 53
1871	57,655,675 40	21,780,229 87	3,407,938 15	28,340,202 17	53,237,461 56
1872	35,799,901 82	19,431,027 21	7,426,997 44	34,443,894 88	60,481,916 25
1873	35,372,187 20	21,240,809 99	7,061,728 82	28,533,402 76	60,984,757 42
1874	46,323,138 31	23,526,256 79	7,951,704 88	29,356,426 86	73,328,110 06
1875	42,313,927 22	30,832,587 42	6,992,462 09	29,038,414 66	85,141,583 61
1876	41,120,645 98	21,497,026 27	8,384,656 82	29,456,216 22	71,070,702 96
1877	38,070,888 64	18,905,309 82	5,966,558 17	28,257,395 69	73,590,061 04
1878	37,062,785 90	14,950,935 36	5,277,007 22	27,963,752 27	58,928,532 53
1879	32,154,147 85	17,305,301 87	4,629,280 28	27,137,015 08	53,177,708 57
1880	40,425,660 78	15,125,126 84	5,206,109 08	35,121,482 30	65,741,555 49
1881	38,116,916 22	13,536,984 74	5,945,457 09	56,777,174 44	64,713,529 76
	40,466,460 55	15,686,671 66	6,514,161 09	50,059,276 62	64,616,324 71
	4,354,135,493 03	1,028,494,947 63	193,672,696 31	597,300,615 10	1,579,787,325 73

* Outstanding

NOTE.—This statement is made from warrants paid by the Treasurer up to June 30, 1866. The out-
 ance in the Treasury June 30, 1881, as shown by this statement, includes the amount deposited with

STATES from March 4, 1789, to June 30, 1881, &c.—Continued.

Year.	Net ordinary ex- penditures.	Premiums.	Interest.	Public debt.	Gross expendi- tures.	Balance in Treasury at the end of the year.
1865	\$1,217,704,199 28	\$1,717,900 11	\$77,895,090 30	\$609,616,141 68	\$1,906,433,331 37	\$33,933,657 89
1866	885,964,731 43	58,476 61	183,067,624 91	620,263,249 10	1,139,344,081 05	165,801,654 76
	5,152,771,550 43	7,611,003 56	502,689,519 27	2,374,677,103 12	8,037,749,176 38	.....
	*4,481,566 24	.....	*2,888 48	*100 31	*4,484,555 03	*4,484,555 03
1867	5,157,253,116 67	7,611,003 56	502,692,407 75	2,374,677,203 43	8,042,233,731 41	160,817,099 73
1868	202,947,733 87	10,813,349 38	143,781,591 91	735,530,980 11	1,093,079,655 27	198,076,537 09
1869	229,915,068 11	7,001,151 04	140,424,045 71	692,549,685 88	1,069,889,970 74	158,936,087 87
1870	190,493,354 95	1,674,690 05	130,634,242 80	261,912,718 31	584,777,996 11	183,781,985 76
1871	164,421,507 18	15,996,555 60	129,235,498 00	393,254,282 13	702,907,842 88	177,604,116 51
1872	157,583,827 58	9,016,794 74	125,576,565 93	399,503,670 65	691,680,858 90	138,019,122 15
1873	153,201,856 19	6,958,266 76	117,357,839 72	405,007,307 54	682,525,270 21	134,666,001 85
1874	180,483,696 90	5,105,919 99	104,750,688 44	233,099,352 58	524,044,507 91	159,293,673 41
1875	194,118,985 00	1,396,073 65	107,119,815 21	422,065,060 23	724,698,933 99	178,833,339 54
1876	171,529,848 27	.....	103,093,544 57	407,377,492 48	682,000,885 32	172,804,061 82
1877	164,857,813 86	.....	100,243,271 23	449,345,272 80	714,446,357 39	149,909,377 21
1878	144,209,963 28	.....	97,124,511 58	323,965,424 06	565,299,898 91	214,887,645 88
1879	124,463,452 15	.....	102,500,874 65	353,670,944 90	590,641,271 70	286,591,453 88
1880	161,619,934 53	.....	105,827,949 00	699,445,809 16	966,393,682 69	386,832,588 65
1881	169,090,062 25	2,795,820 42	95,757,375 11	432,590,280 41	700,233,238 19	231,940,064 44
	177,142,897 63	1,061,248 78	82,508,741 18	165,152,385 05	425,865,222 64	280,607,068 37
	7,753,341,077 89	60,429,363 87	2,188,180,162 79	8,749,769,819 71	18,760,719,424 26	.....

warrants.

standing warrants are then added, and the statement is by warrants issued from that date. The bal
the States \$28 101 644 91

TABLE I.—STATEMENT showing the CONDITION of the SINKING-FUND from its institution in May, 1860, to and including June 30, 1881.

Dr. THE SECRETARY OF THE TREASURY IN ACCOUNT WITH SINKING-FUND. Cr.

July 1, 1868	To ½ of 1 per cent. on the principal of the public debt, being for the three months from April 1 to June 30, 1868.....	\$6,528,219 53	June 30, 1869	By amount of principal purchased, \$8,691,000, including \$1,000 donation, estimated in gold.....	\$7,261,457 20
June 30, 1869	To interest on \$3,691,000, being amount of principal of public debt purchased during fiscal year 1869 on this account.....	198,590 00		By accrued interest on the amount of purchases in 1869.....	136,552 56
	Balance to new account.....	672,020 23			
		7,397,829 86			7,397,829 86
July 1, 1869	To 1 per cent. on the principal of the public debt on June 30, 1869, \$2,588,452,213 14.....	25,884,522 14	July 1, 1869	By balance from last year.....	672,020 23
June 30, 1870	To interest on \$3,691,000, amount of redemption in 1869.....	521,460 00	June 30, 1870	By amount of principal purchased, \$3,151,000, estimated in gold.....	25,893,143 57
	To interest on \$23,151,000, amount of principal of public debt purchased during fiscal year 1870 on this account.....	1,254,897 00		By accrued interest on account of purchases in 1870.....	251,093 54
		27,660,879 14		By balance to new account.....	744,711 80
July 1, 1870	To balance from last year.....	744,711 80	June 30, 1871	By amount of principal purchased, \$29,936,250, estimated in gold.....	28,604,017 73
June 30, 1871	To 1 per cent. on the principal of the public debt on June 30, 1870, \$2,486,672,477 31.....	24,866,724 28		By accrued interest on account of purchases in 1871.....	267,782 58
	To interest on redemption of 1869, \$3,691,000.....	521,460 00		By balance to new account.....	257,474 32
	To interest on redemption of 1870, \$23,151,000.....	1,689,114 00			
	To interest on \$29,936,250, amount of principal of public debt purchased during fiscal year 1871 on this account.....	1,557,264 50			20,310,274 58
		28,310,274 58			
July 1, 1871	To balance from last year.....	257,474 32	June 30, 1872	By amount of principal purchased, \$32,618,450, estimated in gold.....	32,248,645 22
June 30, 1872	To 1 per cent. on the principal of the public debt on June 30, 1871, \$2,353,211,832 52.....	23,532,113 32		By accrued interest on account of purchases in 1872.....	430,908 38
	To interest on redemption of 1869, \$3,691,000.....	521,460 00			
	To interest on redemption of 1870, \$23,151,000.....	1,689,114 00			
	To interest on redemption of 1871, \$29,936,250.....	1,790,175 00			
	To interest on redemption of \$32,618,450, amount of principal of public debt purchased during fiscal year 1872 on this account.....	2,050,325 50			
	To balance to new account.....	2,823,891 46			32,679,553 00
		32,679,553 00			

July 1, 1878	To 1 per cent. on the principal of the public debt on June 30, 1878, \$2,250,000, 992.53.....	22, 992, 035 93	By amount of principal redeemed, estimated in gold.....	18, 520 00
June 30, 1879	To interest on redemption of 1870, \$28,151,900.....	1, 689, 114 00	To interest on account of redemption in 1879.....	705, 509 50
	To interest on redemption of 1871, \$29,682,250.....	1, 795, 175 00	By amount of fractional currency redeemed.....	84, 231, 632 87
	To interest on redemption of 1872, \$32,618,450.....	1, 957, 107 00		
	To interest on redemption of 1873, \$28,678,000.....	1, 720, 680 00		
	To interest on redemption of 1874, \$12,936,450.....	1, 778, 087 00		
	To interest on redemption of 1875, \$25,170,400.....	1, 510, 224 00		
	To interest on redemption of 1876, \$32,183,498.09.....	1, 931, 009 23		
	To interest on redemption of 1877, \$24,488,910.06.....	1, 468, 964 60		
	To interest on redemption of 1878, \$17,012,634.57.....	1, 020, 753 07		
	To interest on redemption of 1879, \$728,662.99, amount of principal of public debt "paid" during fiscal year 1879 on this account.....	998 75		
		30, 955, 004 63		30, 955, 004 63
July 1, 1879	To 1 per cent. on the principal of the public debt on June 30, 1879, \$2,349,667,452.04.....	23, 495, 674 82	By amount of principal redeemed in 1880.....	77, 652, 900 00
June 30, 1880	To balance from fiscal year 1874.....	\$19, 306, 421 90	By accrued interest on account of redemption in 1880.....	835, 851 60
	To balance from fiscal year 1875.....	5, 996, 039 63	By amount of premium paid.....	2, 746, 220 42
	To balance from fiscal year 1876.....	1, 143, 769 82	By amount of fractional currency redeemed.....	251, 717 41
	To balance from fiscal year 1877.....	9, 225, 146 63		
	To balance from fiscal year 1878.....	18, 415, 557 31		
	To balance from fiscal year 1879.....	86, 231, 632 87		
	To interest on redemption of 1880, \$8,691,000.....	87, 317, 583 21		
	To interest on redemption of 1870, \$28,151,900.....	1, 621, 400 00		
	To interest on redemption of 1871, \$29,682,250.....	1, 689, 114 00		
	To interest on redemption of 1872, \$32,618,450.....	1, 795, 175 00		
	To interest on redemption of 1873, \$28,678,000.....	1, 957, 107 00		
	To interest on redemption of 1874, \$12,936,450.....	1, 720, 680 00		
	To interest on redemption of 1875, \$25,170,400.....	1, 778, 087 00		
	To interest on redemption of 1876, \$32,183,498.09.....	1, 510, 224 00		
	To interest on redemption of 1877, \$24,488,910.06.....	1, 931, 009 23		
	To interest on redemption of 1878, \$17,012,634.57.....	1, 468, 964 60		
	To interest on redemption of 1879, \$728,662.99, amount of principal of public debt "paid" during fiscal year 1880 on this account.....	1, 020, 753 07		
		45, 419 78		
		2, 203, 806 45		127, 453, 018 21
		127, 453, 018 21		127, 453, 018 21

TABLE I.—STATEMENT showing the CONDITION of the SINKING-FUND, &c.—Continued.

Dr.	THE SECRETARY OF THE TREASURY IN ACCOUNT WITH THE SINKING-FUND.			Cr.
	July 1, 1880	June 30, 1881	June 30, 1881	
	To balance from last year To 1 per cent. on the principal of the public debt on June 30, 1880, \$2,120,415,370.63 To interest on redemption of 1869, \$8,691,000 To interest on redemption of 1870, \$28,151,900 To interest on redemption of 1871, \$29,936,250 To interest on redemption of 1872, \$42,618,430 To interest on redemption of 1873, \$28,678,000 To interest on redemption of 1874, \$12,936,450 To interest on redemption of 1875, \$25,176,400 To interest on redemption of 1876, \$32,183,488.09 To interest on redemption of 1877, \$24,408,910.05 To interest on redemption of 1878, \$17,012,634.57 To interest on redemption of 1879, \$723,602.99 To interest on redemption of 1880, \$73,904,617.41 To principal of public debt "paid" during fiscal year 1881 on this account	\$49,817,128 78 21,204,153 71 1,821,460 00 1,988,114 00 1,796,175 00 1,957,107 00 1,720,680 00 1,776,087 00 1,510,224 00 1,931,009 38 1,469,934 60 1,020,758 07 4,101,762 04 2,935,731 65 92,554,744 91	By amount of principal redeemed in 1881 By accrued interest on account of redemption in 1881 By amount of premium paid By amount of fractional currency redeemed By balance	\$74,371,200 00 707,421 61 1,001,248 78 100,001 05 16,300,873 47 92,554,744 91

TABLE K.—*STATEMENT showing the ANNUAL APPROPRIATIONS made by CONGRESS for EACH FISCAL YEAR from 1874 to 1892, inclusive, together with the COIN VALUE of such APPROPRIATIONS computed upon the average price of gold for each year in question.*

	3d session 42d Congress. Fiscal year 1874.	1st session 43d Congress. Fiscal year 1875.	2d session 43d Congress. Fiscal year 1876.	1st session 44th Congress. Fiscal year 1877.	2d session 44th Congress. Fiscal year 1878.	1st and 2d sessions 45th Congress. Fiscal year 1879.	3d session 45th Congress. and 1st session 46th Congress. Fiscal year 1880.	2d session 46th Congress. Fiscal year 1881.	3d session 46th Congress. Fiscal year 1882.
To supply deficiencies for the services of the various branches of the government.....	\$11,143,239 96	\$4,053,812 39	\$2,287,372 38	\$834,805 66	\$2,547,186 31	\$15,213,250 21	\$4,633,524 55	\$6,118,085 10	\$4,110,823 39
For legislative, executive, and judicial expenses of the government.....	18,170,441 18	20,758,255 50	16,038,069 49	16,057,020 82	15,756,774 05	15,888,004 50	16,136,220 31	16,785,308 93	18,123,897 61
For sundry civil expenses of the government.....	82,173,257 90	26,924,746 88	29,459,853 02	15,895,065 58	17,079,256 19	24,968,589 68	17,634,969 54	24,216,136 90	28,701,009 59
For support of the Army.....	21,706,008 81	27,784,500 00	27,833,000 00	27,821,867 90	17,079,256 19	51,270,670 89	24,707,300 00	24,423,890 00	26,087,800 00
For the Navy.....	22,275,707 63	20,813,946 70	17,001,396 80	12,741,700 00	13,539,872 90	14,153,431 70	14,028,439 95	14,403,707 70	14,566,027 55
For the Post-Office.....	5,545,218 90	5,538,274 87	6,028,827 00	4,567,017 83	4,887,665 66	7,724,875 72	7,113,473 58	8,687,262 72	14,587,864 80
For rivers and harbors.....	7,352,940 00	5,298,000 00	6,448,517 50	5,015,000 00	.....	8,322,700 00	9,577,004 01	8,976,500 00	11,451,300 00
For forts and fortifications.....	1,899,000 00	904,000 00	850,000 00	315,000 00	.....	275,000 00	275,000 00	550,000 00	575,000 00
For support of Military Academy.....	344,317 56	330,835 00	364,740 00	290,065 00	286,604 00	292,805 00	319,547 33	316,224 26	322,435 87
For service of Post-Office Department.....	6,496,602 00	7,175,542 00	8,376,205 00	5,927,498 00	2,989,725 00	4,222,274 72	5,872,376 10	3,883,420 00	2,162,258 00
For invalid and other pensions.....	30,480,000 00	29,980,000 00	30,000,000 00	29,533,500 00	28,533,000 00	29,371,574 00	56,233,200 00	41,644,000 00	68,382,306 68
For consular and diplomatic service.....	1,311,359 00	3,404,804 00	1,374,985 00	1,188,797 50	1,146,747 50	1,087,535 00	1,097,735 00	1,180,335 00	1,191,433 00
For miscellaneous.....	3,342,647 83	2,108,040 86	1,553,804 52	4,134,691 83	1,425,091 49	2,226,390 29	5,083,123 77	4,969,332 01	1,128,006 15
Total.....	172,290,700 82	155,017,758 20	147,714,940 81	124,122,010 92	88,356,983 13	172,016,809 21	102,404,047 76	154,118,212 64	177,889,214 14
Coin value of one dollar paper currency.....	89.3	88.8	87.8	92.7	97.6	99.8	100	100	100
Coin value of amount appropriated.....	153,855,595 83	137,655,769 28	129,863,718 03	115,061,104 12	86,236,415 53	171,672,775 59	162,404,047 76	154,118,212 64	177,889,214 14

TABLE I.—STATEMENT showing the PURCHASE of BONDS on account of the SINKING-FUND during each fiscal year from its institution in May, 1869, to and including June 30, 1881.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in currency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1869.							
Five-twentieths of 1863	\$1,621,000 00	\$253,822 84	\$1,874,822 84	\$1,349,970 02	\$16,210 00	\$7,384 80	\$8,825 40
Five-twentieths of March, 1864	70,000 00	11,725 00	81,725 00	57,652 53	700 00	218 63	481 87
Five-twentieths of June, 1864	1,051,000 00	101,946 45	1,212,946 45	878,205 61	10,510 00	1,470 42	9,039 58
Five-twentieths of 1865	485,000 00	74,009 00	539,009 00	387,506 28	18,650 00	2,693 54	1,906 46
Consols, 1865	481,000 00	73,738 80	534,738 80	387,963 26	18,650 00	429 04	13,400 96
Consols, 1867	4,718,000 00	749,208 08	5,467,208 08	3,948,586 11	141,540 00	116,032 35	25,507 65
Consols, 1868	385,000 00	49,442 50	384,442 50	3,306,653 20	9,150 00	8,173 98	25,976 02
Total	8,691,000 00	1,374,850 87	10,065,850 87	7,261,437 30	196,590 00	136,392 56	60,197 44
JUNE 30, 1870.							
Five-twentieths of 1863	3,542,050 00	493,470 42	4,035,520 42	3,263,089 51	160,919 50	45,994 49	114,925 01
Five-twentieths of March, 1864	85,000 00	15,742 87	100,742 87	75,653 54	5,350 00	1,080 99	4,269 01
Five-twentieths of June, 1864	3,971,400 00	506,189 91	4,477,589 91	3,647,628 29	165,834 00	49,940 00	116,888 00
Five-twentieths of 1865	2,790,250 00	361,735 43	3,151,985 43	2,606,638 20	105,267 50	37,113 53	88,143 97
Consols, 1865	11,523,150 00	1,454,718 37	12,977,868 37	10,631,786 97	465,421 21	145,518 29	349,903 21
Consols, 1867	6,862,550 00	861,763 73	7,724,313 73	6,309,810 90	302,784 50	96,111 51	236,672 99
Consols, 1868	348,500 00	53,363 85	401,863 85	3,808,573 16	19,350 00	5,238 73	14,141 27
Total	28,151,900 00	3,747,653 68	31,899,553 68	25,863,143 57	1,254,897 00	351,063 54	903,883 46
JUNE 30, 1871.							
Five-twentieths of 1863	2,792,950 00	227,607 56	3,020,557 56	2,680,269 05	145,975 00	36,657 80	109,317 20
Five-twentieths of March, 1864	29,500 00	2,277 20	31,777 20	22,560 88	1,240 00	328 35	861 65
Five-twentieths of June, 1864	3,967,350 00	340,539 53	4,307,889 53	3,847,182 42	201,375 00	51,703 46	149,671 54
Five-twentieths of 1865	6,765,800 00	874,423 90	7,343,523 90	6,525,231 42	331,953 50	92,239 58	239,673 52
Consols, 1865	18,223,200 00	230,949 79	11,073,149 79	9,762,387 78	822,117 00	106,455 28	412,661 72
Consols, 1867	6,153,600 00	541,539 41	6,644,609 41	6,800,618 37	351,026 00	70,743 93	274,282 07
Consols, 1868	52,000 00	4,784 61	57,384 61	46,707 81	3,680 00	572 13	2,532 87
Total	29,964,250 00	2,542,631 20	32,478,881 20	22,664,017 73	1,557,264 50	367,782 53	1,189,481 97

JUNE 30, 1875.

Five-twentieths of 1862.....	6,417,880 00	764,065 21	7,181,905 21	6,946,391 86	427,649 00	75,173 48	352,069 87
Five-twentieths of March, 1864.....	127,100 00	14,869 09	142,069 08	126,128 46	8,964 00	1,838 70	7,555 30
Five-twentieths of June, 1864.....	8,804,680 00	498,686 16	4,043,808 16	8,078,228 68	246,001 50	57,449 80	186,551 70
Five-twentieths of 1865.....	5,635,200 00	498,838 70	4,072,038 70	3,064,747 85	546,862 00	87,817 87	208,744 68
Consols, 1865.....	11,788,900 00	1,496,989 46	13,225,889 46	11,660,785 89	707,834 00	140,248 21	558,085 79
Consols, 1867.....	6,968,900 00	883,600 15	7,792,500 15	6,965,777 39	417,834 00	108,487 92	800,046 08
Consols, 1868.....	85,850 00	9,961 68	96,811 68	84,960 02	5,151 00	1,886 95	8,764 05
Total.....	32,618,450 00	3,925,050 34	36,533,500 34	32,248,645 23	2,009,825 50	480,908 38	1,626,417 13

JUNE 30, 1873.

Five-twentieths of 1862.....	7,187,100 00	925,783 87	8,062,883 87	7,089,542 58	431,450 50	101,960 57	329,489 88
Five-twentieths of March, 1864.....	50,000 00	7,372 50	57,372 50	48,786 91	8,586 00	813 70	2,698 50
Five-twentieths of June, 1864.....	8,741,150 00	480,684 87	4,221,824 87	8,715,211 23	223,270 50	42,210 46	181,054 04
Five-twentieths of 1865.....	1,959,850 00	250,685 93	2,210,485 93	1,948,488 93	23,246 50	23,744 47	96,522 08
Consols, 1865.....	10,768,250 00	1,371,187 17	12,139,437 17	10,068,917 09	646,095 00	145,069 84	501,025 66
Consols, 1867.....	4,402,100 00	553,610 89	4,955,710 89	4,873,781 76	264,126 00	60,632 51	194,488 49
Consols, 1868.....	619,550 00	81,963 44	701,513 44	617,140 84	37,173 00	8,948 40	28,224 00
Total.....	28,678,000 00	3,671,258 17	32,349,258 17	28,457,562 83	1,725,681 50	892,885 45	1,333,496 05

JUNE 30, 1874.

Five-twentieths of 1862.....	1,421,700 00	161,219 79	1,582,919 79	1,415,391 05	99,519 00	81,743 95	67,775 05
Five-twentieths of June, 1864.....	2,020,550 00	218,457 39	2,238,007 39	2,012,051 32	141,438 50	48,013 46	93,425 04
Five-twentieths of 1865.....	1,247,250 00	135,577 95	1,382,827 95	1,241,571 69	87,307 50	20,348 19	57,959 31
Consols, 1865.....	8,363,650 00	860,964 62	8,764,614 62	8,374,834 43	203,619 00	40,459 33	157,129 87
Consols, 1867.....	4,051,000 00	452,348 18	4,503,348 18	4,029,075 98	243,060 00	55,976 97	187,085 03
Consols, 1868.....	802,800 00	86,505 63	888,895 63	786,920 40	48,188 00	11,014 38	37,128 63
Total.....	12,866,450 00	1,395,078 55	14,381,528 55	12,672,850 74	823,082 00	272,586 28	600,495 72

JUNE 30, 1875.

Five-twentieths of 1862.....	25,170,400 00			26,170,400 00	541,973 50	353,091 56	188,011 64
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JUNE 30, 1876.

Five-twentieths of 1862.....	5,785,200 00			5,785,200 00	404,964 00	54,745 72	380,218 28
Five-twentieths of June, 1864.....	10,896,000 00			10,896,000 00	760,872 08	171,966 33	588,905 67
Five-twentieths of 1865.....	1,788,250 80			1,788,250 00	128,247 50	30,855 86	94,441 64
Total.....	18,444,850 00			18,444,000 00	1,294,083 50	257,517 91	1,033,565 96

TABLE L.—STATEMENT showing the PURCHASE of BONDS on account of the SINKING-FUND, &c.—Continued.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in currency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1877.							
Five-twentyes of 1862.....	\$81,200 00	.....	.....	\$81,200 00	\$4,352 25	\$1,181 87	\$3,170 58
Five-twentyes of June, 1864.....	178,900 00	.....	.....	178,900 00	8,943 50	1,223 60	8,619 80
Five-twentyes of 1865.....	180,350 00	.....	.....	180,350 00	8,919 00	2,141 05	6,377 92
Consols, 1865.....	.....	.....	.....	6,050 00	181 50	1,108 97	72 83
Consols, 1867.....	1,000 00	.....	.....	1,000 00	30 00	21 20	7 80
Total.....	447,500 00	.....	.....	447,500 00	24,020 25	5,770 52	18,249 73
JUNE 30, 1878.							
Five-twentyes of 1862.....	17,900 00	.....	.....	17,900 00	908 00	102 65	775 35
Five-twentyes of June, 1864.....	18,900 00	.....	.....	18,900 00	924 00	78 11	775 89
Five-twentyes of 1865.....	2,530 00	.....	.....	2,530 00	133 00	40 82	182 08
Consols, 1865.....	23,600 00	.....	.....	23,600 00	1,418 00	273 35	1,143 65
Consols, 1867.....	8,700 00	.....	.....	8,700 00	319 00	134 76	207 24
Consols, 1868.....	8,500 00	.....	.....	8,500 00	510 00	80 88	420 17
Total.....	78,580 00	.....	.....	78,580 00	4,197 00	809 92	3,387 08
JUNE 30, 1879.							
Five-twentyes of 1862.....	2,650 00	.....	.....	2,650 00	185 75	40 35	125 40
Five-twentyes of June, 1864.....	3,150 00	.....	.....	3,150 00	94 50	18 53	75 97
Five-twentyes of 1865.....	1,530 00	.....	.....	1,530 00	85 50	41 22	44 28
Consols, 1865.....	1,700 00	.....	.....	1,700 00	102 00	41 49	60 51
Consols, 1867.....	9,050 00	.....	.....	9,050 00	543 00	168 82	876 83
Consols, 1868.....	100 00	.....	.....	100 00	6 00	56 90	5 44
Total.....	18,580 00	.....	.....	18,580 00	998 75	308 77	687 98
JUNE 30, 1880.							
Five-twentyes of 1862.....	100 00	.....	.....	100 00	4 00	67	8 83
Five-twentyes of June, 1864.....	100 00	.....	.....	100 00	4 00	49	8 51
Five-twentyes of 1865.....	250 00	.....	.....	250 00	14 50	5 85	8 65
Ten-forties of 1864.....	678,650 00	.....	.....	678,650 00	28,168 75	12,872 85	15,295 10
Loan of February, 1861.....	2,927,000 00	.....	.....	2,911,181 98	85,110 00	47,540 20	27,569 80
Loan of July and August, 1861.....	22,041,250 00	.....	.....	23,440,335 04	1,105,807 50	518,148 70	647,658 71
Loan of March, 1863.....	12,707,150 00	.....	.....	13,846,185 18	484,747 50	213,179 20	271,568 21
Oregon war debt.....	28,292,450 00	.....	.....	29,210,823 03	9,787 50	8,662 58	6,124 04
Funded loan of 1861.....	28,570,450 00	.....	.....	29,227,654 97	415,182 70	130,849 38	284,813 84
Funded loan of 1867.....	1,500,000 00	.....	.....	1,625,588 26	15,000 00	10,191 74	4,808 26
Total.....	78,682,900 00	2,705,320 42	.....	76,448,220 42	2,203,808 45	935,951 00	1,267,554 85

JUNE 30, 1891.									
Twentieth of June, 1894*	50 00	.....	.....	.....	.....	.....	.....	.....	8 25
Twentieth of June, 1895*	100 00	.....	.....	.....	.....	.....	.....	.....	8 25
Twentieth of June, 1896*	2,000 00	.....	.....	.....	.....	.....	.....	.....	16 25
Loan of February, 1891	7,775,000 00	.....	.....	.....	.....	.....	.....	.....	302,817 12
Loan of July and August, 1891	10,712,000 00	.....	.....	.....	.....	.....	.....	.....	302,817 12
Loan of March, 1893	7,087,100 00	.....	.....	.....	.....	.....	.....	.....	277,934 80
Oregon war debt	54,250 00	.....	.....	.....	.....	.....	.....	.....	2,033 80
Funded loan of 1891	49,769,400 00	.....	.....	.....	.....	.....	.....	.....	843,131 31
Total	74,871,350 00	1,001,248 78	.....	.....	.....	.....	.....	.....	2,228,308 05
Grand total	338,190,700 00	20,822,486 81	\$187,677,947 61	331,423,876 59	14,618,855 80	4,167,908 62	10,458,945 88	.....	.....

*Redeemed in 1890 and not previously reported.



TABLE M.—STATEMENT showing the PURCHASES of BONDS on account of the SINKING-FUND, from November, 1879, to October 31, 1881.

Date of purchase.	Title of loan.	Authorizing act.	Rate.	When redeemable.	When payable.	Interest payable.	Amount purchased.	Net premium paid.	Accrued interest paid.	Total.
1879.			<i>Pr. cl.</i>							
Nov. 8	Oregon war debt.	March 2, 1861.	6	June 30, 1881	July 1, 1881	Jan. and July	\$121,200 00	\$4,642 13	\$2,629 87	\$128,472 00
Nov. 8	Loan of July and Aug., 1861.	July 17 and Aug. 5, 1861	6	June 30, 1881	do	do	6,715,800 00	257,168 74	145,789 36	7,118,748 00
Dec. 8	Loan of 1863 (1881a)	March 3, 1863	6	do	do	do	3,213,000 00	123,062 25	69,717 75	3,405,780 00
Dec. 8	Oregon war debt.	March 2, 1861.	6	June 30, 1881	July 1, 1881	do	2,600 00	2,658 75	2,658 75	5,316 50
Dec. 8	Loan of July and Aug., 1861.	July 17 and Aug. 5, 1861	6	June 30, 1881	do	do	80,200 00	2,983 32	2,109 38	85,292 70
Dec. 8	Loan of 1863 (1881a)	March 3, 1863	6	do	do	do	148,100 00	5,509 12	3,895 23	157,504 35
1880.										
Jan. 7	Oregon war debt.	March 2, 1861.	6	June 30, 1881	July 1, 1881	do	7,000 00	288 05	8 05	7,296 10
Jan. 7	Loan of July and Aug., 1861.	July 17 and Aug. 5, 1861.	6	June 30, 1881	do	do	2,007,600 00	82,535 24	2,310 10	2,092,465 34
Jan. 7	Funded loan of 1861.	March 3, 1863.	6	do	do	do	1,045,400 00	42,701 39	1,197 17	1,084,388 56
Feb. 11	Loan of 1863 (1881a)	July 14, 1870, and Jan. 20, 1871.	6	May 1, 1881	Feb., May, Aug., and Nov.	do	1,945,000 00	47,806 09	17,851 41	2,010,157 50
Feb. 11	Loan of Feb., 1861.	Feb. 8, 1861.	6	do	do	do	188,000 00	5,651 02	1,253 58	192,904 60
Feb. 11	Oregon war debt.	March 2, 1861.	6	June 30, 1881	Jan. and July	do	27,000 00	1,241 33	181 97	28,423 30
Feb. 11	Loan of July and Aug., 1861.	July 17 and Aug. 5, 1861.	6	June 30, 1881	do	do	4,675,800 00	217,618 52	31,513 60	4,924,932 12
Mar. 11	Loan of 1863 (1881a)	March 3, 1863.	6	do	do	do	1,508,750 00	70,899 74	10,168 58	1,589,818 32
Mar. 11	Funded loan of 1861.	July 14, 1870, and Jan. 20, 1871.	6	May 1, 1881	Feb., May, Aug., and Nov.	do	5,076,450 00	160,872 85	6,854 13	5,244,276 98
Mar. 11	Loan of Feb., 1861.	Feb. 8, 1861.	6	do	do	do	57,000 00	1,810 75	449 75	59,260 50
Mar. 11	Oregon war debt.	March 2, 1861.	6	June 30, 1881	Jan. and July	do	7,000 00	338 52	55 23	7,593 75
Mar. 11	Loan of July and Aug., 1861.	July 17 and Aug. 5, 1861.	6	June 30, 1881	do	do	399,950 00	19,822 46	3,155 76	423,428 22
Mar. 11	Loan of 1863 (1881a)	March 3, 1863.	6	do	do	do	125,050 00	6,056 02	896 71	132,002 73
Mar. 11	Funded loan of 1861.	July 14, 1870, and Jan. 20, 1871.	6	May 1, 1881	Feb., May, Aug., and Nov.	do	411,000 00	14,007 80	857 13	425,964 93
Mar. 11	Loan of Feb., 1861.	Feb. 8, 1861.	6	do	do	do	154,000 00	4,659 23	1,392 82	160,051 00
Mar. 11	Oregon war debt.	March 2, 1861.	6	June 30, 1881	Jan. and July	do	2,550 00	121 45	23 59	2,694 51
Mar. 11	Loan of July and Aug., 1861.	July 17 and Aug. 5, 1861.	6	June 30, 1881	do	do	1,518,600 00	72,562 01	12,779 78	1,604,941 79
Mar. 11	Loan of 1863 (1881a)	March 3, 1863.	6	do	do	do	895,150 00	15,497 14	2,039 70	943,596 84
Mar. 11	Loan of Feb., 1861.	Feb. 8, 1861.	6	do	do	do	14,000 00	417 22	142 68	14,550 90
Mar. 11	Oregon war debt.	March 2, 1861.	6	June 30, 1881	do	do	6,560 00	315 23	46 95	7,022 18
Mar. 11	Loan of July and Aug., 1861.	July 17 and Aug. 5, 1861.	6	June 30, 1881	do	do	1,538,450 00	74,273 61	15,679 56	1,628,403 17
Mar. 11	Loan of 1863 (1881a)	March 3, 1863.	6	do	do	do	987,060 00	44,227 02	9,754 08	1,041,041 10
Mar. 11	Loan of Feb., 1861.	Feb. 8, 1861.	6	do	do	do	718,000 00	20,509 10	8,746 03	746,055 13
Mar. 11	Funded loan of 1861.	July 14, 1870, and Jan. 20, 1871.	6	May 1, 1881	Feb., May, Aug., and Nov.	do	1,282,000 00	57,274 87	6,673 43	1,345,948 30

Mar. 17	Oregon war debt	March 2, 1861	July 1, 1861	Jan. and July	247 54	5,000 00	74 90	5,222 00
17	Loan of 1861 (1861a)	July 17 and Aug. 5, 1861.	June 30, 1861	do	28,765 53	293,450 00	11,561 80	970,777 35
17	Loan of 1863 (1861a)	March 8, 1863	do	do	12,709 67	203,500 00	3,817 28	322,166 06
17	Funded loan of 1861.	July 14, 1870, and Jan. 20, 1871.	May 1, 1861	Feb., May, Aug., and Nov.	19,278 97	783,000 00	4,703 43	788,982 40
24	Loan of Feb. 1861	Feb. 8, 1861	do	do	2,050 24	84,000 00	1,173 86	80,223 00
24	Oregon war debt	March 2, 1861	Dec. 31, 1860	Jan. and July	53,609 39	500 00	6 82	52,068 80
24	Loan of July and Aug. 1861.	July 17 and Aug. 5, 1861.	July 1, 1861	do	1,855,400 00	1,855,400 00	18,402 84	1,427,402 23
24	Loan of 1863 (1861a)	March 8, 1863	do	do	14,170 02	357,300 00	4,874 91	376,244 93
24	Funded loan of 1861.	July 14, 1870, and Jan. 20, 1871.	May 1, 1861	Feb., May, Aug., and Nov.	4,781 94	200,800 00	1,430 36	207,012 30
21	Loan of Feb. 1861	Feb. 8, 1861	Dec. 31, 1860	Jan. and July	722 60	30,000 00	443 63	31,166 43
21	Loan of July and Aug. 1861.	July 17 and Aug. 5, 1861.	June 30, 1861	do	61,143 34	1,497,150 00	22,149 61	1,580,442 95
21	Funded loan of 1861.	March 8, 1863	do	do	377,350 00	3,083,500 00	5,582 72	398,360 67
21	Loan of 1863 (1861a)	July 14, 1870, and Jan. 20, 1871.	May 1, 1861	Feb., May, Aug., and Nov.	77,502 26	212,550 00	25,018 44	3,183,020 70
Apr. 7	Loan of Feb. 1861	Feb. 8, 1861	Dec. 31, 1860	Jan. and July	485 99	20,000 00	318 91	20,814 90
7	Oregon war debt	March 2, 1861	July 1, 1861	do	213 27	5,000 00	79 73	5,263 00
7	Loan of July and Aug. 1861.	July 17 and Aug. 5, 1861.	June 30, 1861	do	23,875 25	561,150 00	8,788 19	583,813 44
7	Loan of 1863 (1861a)	March 8, 1863	do	do	9,192 28	212,550 00	3,889 14	225,131 42
7	Funded loan of 1861.	July 14, 1870, and Jan. 20, 1871.	May 1, 1861	Feb., May, Aug., and Nov.	19,748 67	711,300 00	6,430 92	737,479 59
14	Loan of Feb. 1861	Feb. 8, 1861	Dec. 31, 1860	Jan. and July	5,430 91	220,000 00	3,761 09	229,102 00
14	Oregon war debt	March 2, 1861	July 1, 1861	do	243 70	5,800 00	99 16	5,142 86
14	Loan of July and Aug. 1861.	July 17 and Aug. 5, 1861.	June 30, 1861	do	40,980 60	973,700 00	16,646 27	1,031,335 87
14	Funded loan of 1861.	March 8, 1863	do	do	12,650 45	200,500 00	5,137 32	218,267 77
21	Loan of 1863 (1861a)	July 14, 1870, and Jan. 20, 1871.	Dec. 31, 1860	do	5,203 78	217,000 00	3,958 52	228,163 30
21	Loan of Feb. 1861	Feb. 8, 1861	do	do	28,954 06	693,900 00	12,061 30	735,515 36
21	Loan of July and Aug. 1861.	July 17 and Aug. 5, 1861.	June 30, 1861	do	23,100 00	23,100 00	421 49	24,479 73
21	Funded loan of 1861.	March 8, 1863	do	Feb., May, Aug., and Nov.	6,977 90	2,068,000 00	22,641 10	2,141,619 00
28	Loan of Feb. 1861	Feb. 8, 1861	Dec. 31, 1860	Jan. and July	6,937 28	273,000 00	5,295 47	285,233 75
28	Loan of July and Aug. 1861.	July 17 and Aug. 5, 1861.	June 30, 1861	do	53,822 08	1,214,200 00	23,552 19	1,201,574 27
28	Funded loan of 1861.	March 8, 1863	do	do	16,078 85	364,200 00	7,064 48	387,943 23
28	Loan of 1863 (1861a)	July 14, 1870, and Jan. 20, 1871.	May 1, 1861	Feb., May, Aug., and Nov.	33,664 20	1,148,600 00	13,688 80	1,195,353 00
May 5	Loan of Feb. 1861	Feb. 8, 1861	Dec. 31, 1860	Jan. and July	507 04	20,000 00	410 06	20,918 00
5	Oregon war debt	March 2, 1861	July 1, 1861	do	600 00	600 00	12 32	638 02
5	Loan of July and Aug. 1861.	July 17 and Aug. 5, 1861.	June 30, 1861	do	58,781 45	1,318,600 00	27,094 46	1,404,475 91
5	Loan of 1863 (1861a)	March 8, 1863	do	do	32,034 45	710,900 00	14,805 45	757,439 90
5	Funded loan of 1861.	July 14, 1870, and Jan. 20, 1871.	May 1, 1861	Feb., May, Aug., and Nov.	26,787 98	950,000 00	52 62	977,308 50
12	Loan of Feb. 1861	Feb. 8, 1861	Dec. 31, 1860	Jan. and July	8,209 09	337,000 00	7,095 45	342,304 47

TABLE M.—STATEMENT showing the PURCHASES of BONDS on account of the SINKING-FUND, &c.—Continued.

Date of purchase.	Title of loan.	Authorizing act.	Rate.	When redeemable.	When payable.	Interest payable.	Amount purchased.	Net premium paid.	Accrued interest paid.	Total.
1880.			Pr. ct.							
May 12	Loan of July and Aug., 1861.	July 17 and Aug. 5, 1861.	6	June 30, 1881	.....	Jan. and July	\$1,124,150 00	\$49,770 51	\$24,435 87	\$1,200,356 18
12	Loan of 1863 (1881a).	March 8, 1863	6	do	.....	do	244,850 00	10,835 83	5,312 89	260,998 72
12	Funded loan of 1881.	July 14, 1870, and Jan. 20, 1871.	5	May 1, 1881	.....	Feb., May, Aug., and Nov.	1,302,000 00	56,577 53	1,931 87	1,340,509 50
18	Loan of Feb. 1861	Feb. 8, 1861	6	do	.....	Jan. and July	60,000 00	1,514 04	1,870 99	62,885 00
18	Oregon war debt.	March 5, 2, 1861	6	Dec. 31, 1880	.....	do	4,300 00	2,289 92	143 95	6,733 57
19	Loan of July and Aug., 1861.	July 17 and Aug. 5, 1861.	6	June 30, 1881	.....	do	1,314,400 00	60,088 46	30,036 56	1,404,615 04
19	Loan of 1863 (1881a).	March 8, 1863	6	do	.....	do	978,150 00	45,102 57	22,372 89	1,046,625 76
19	Funded loan of 1881.	July 14, 1870, and Jan. 20, 1871.	5	May 1, 1881	.....	Feb., May, Aug., and Nov.	640,000 00	18,857 66	1,578 09	660,435 75
26	Loan of July and Aug., 1861.	July 17 and Aug. 5, 1861.	6	June 30, 1881	.....	Jan. and July	622,800 00	28,857 60	14,947 20	666,704 80
26	Loan of 1863 (1881a).	March 8, 1863	6	do	.....	do	327,200 00	15,212 40	7,852 80	350,265 20
26	Funded loan of 1881.	July 14, 1870, and Jan. 20, 1871.	5	May 1, 1881	.....	Feb., May, Aug., and Nov.	2,050,000 00	61,241 88	7,020 62	2,118,262 50
June 2	Loan of July and Aug., 1861.	July 17 and Aug. 5, 1861.	6	June 30, 1881	.....	Jan. and July	1,109,550 00	48,089 82	27,905 94	1,185,525 76
2	Loan of 1863 (1881a).	March 8, 1863	6	do	.....	do	373,150 00	16,182 03	8,384 96	398,699 99
2	Funded loan of 1881.	July 14, 1870, and Jan. 20, 1871.	5	May 1, 1881	.....	Feb., May, Aug., and Nov.	17,300 00	467 92	75 84	17,843 76
2	Consols of 1867	do	4	July 1, 1867	.....	Jan., April, July, and Oct.	1,500,000 00	125,558 28	10,191 74	1,635,750 00
9	Loan of Feb. 1861	Feb. 8, 1861	6	do	.....	Jan. and July	244,000 00	5,513 26	6,417 54	255,920 80
9	Oregon war debt.	March 2, 1861	6	do	.....	do	30 03	30 03	18 41	78 44
9	Loan of July and Aug., 1861.	July 17 and Aug. 5, 1861.	6	June 30, 1881	.....	do	1,352,250 00	57,750 89	35,566 06	1,445,566 95
9	Loan of 1863 (1881a).	March 8, 1863	6	do	.....	do	403,650 00	17,279 05	10,600 76	430,930 41
16	Loan of Feb. 1861	Feb. 8, 1861	6	do	.....	do	194,000 00	2,804 29	2,964 81	113,269 10
16	Loan of July and Aug., 1861.	July 17 and Aug. 5, 1861.	6	June 30, 1881	.....	do	580,250 00	24,222 07	15,923 07	620,401 14
16	Loan of 1863 (1881a).	March 8, 1863	6	do	.....	do	194,750 00	8,133 07	5,346 29	208,229 36
16	Funded loan of 1881.	July 14, 1870, and Jan. 20, 1871.	5	May 1, 1881	.....	Feb., May, Aug., and Nov.	1,117,000 00	29,065 88	7,038 64	1,134,104 50
23	Loan of Feb. 1861	Feb. 8, 1861	6	do	.....	Jan. and July	103,000 00	2,226 03	2,946 07	108,172 10
23	Oregon war debt.	March 2, 1861	6	Dec. 31, 1880	.....	do	8,900 00	2,162 17	111 54	4,173 71
23	Loan of July and Aug., 1861.	July 17 and Aug. 5, 1861.	6	June 30, 1881	.....	do	698,550 00	29,091 63	19,694 41	737,335 04
23	Loan of 1863 (1881a).	March 8, 1863	6	do	.....	do	405,050 00	17,147 53	11,553 52	433,753 35
23	Funded loan of 1881.	July 14, 1870, and Jan. 20, 1871.	5	May 1, 1881	.....	Feb., May, Aug., and Nov.	799,500 00	21,703 40	5,804 58	827,008 04
30	Loan of Feb., 1861	Feb. 8, 1861	6	Dec. 31, 1880	.....	Jan. and July	21,000 00	447 36	6 12	22,072 20

20	Oregon war debt.	March 2, 1861	July 1, 1881	do	600 00	25 85	17 85	643 50
20	Loan of July and Aug. 1861.	July 17 and Aug. 5, 1861	June 30, 1881	do	146,700 00	6,260 00	4,964 81	187,264 90
20	Loan of 1863 (1881a)	March 3, 1863	do	do	94,250 00	2,094 75	2,986 74	108,311 05
20	Funded loan of 1861	July 14, 1870, and Jan. 20, 1871	May 1, 1881	Feb., May, Aug., and Nov.	735,350 00	21,047 75	6,943 95	762,441 60
20	Loan of Feb. 1861	Feb. 8, 1861	Dec. 31, 1880	Jan. and July	432,000 00	7,756 55	1,917 95	441,673 90
20	Oregon war debt.	March 2, 1861	July 1, 1881	do	5,250 00	2,444 81	2,774	6,522 55
20	Loan of July and Aug. 1861.	July 17 and Aug. 5, 1861	June 30, 1881	do	653,500 00	25,866 38	2,972 84	687,408 97
20	Loan of 1863 (1881a)	March 3, 1863	do	do	398,250 00	12,206 85	1,968 12	321,824 97
20	Funded loan of 1861	July 14, 1870, and Jan. 20, 1871	May 1, 1881	Feb., May, Aug., and Nov.	595,000 00	14,801 65	7,173 60	616,974 25
Ang. 4	Loan of Feb. 1861	Feb. 8, 1861	Dec. 31, 1880	Jan. and July	94,000 00	1,729 05	536 55	96,265 60
4	Loan of July and Aug. 1861.	July 17 and Aug. 5, 1861	June 30, 1881	do	1,811,800 00	73,169 48	10,126 16	1,895,109 64
4	Loan of 1863 (1881a)	March 3, 1863	do	do	522,200 00	23,010 51	3,309 80	619,420 31
11	Loan of Feb. 1861	Feb. 8, 1861	Dec. 31, 1880	do	113,000 00	1,988 41	761 59	115,750 00
11	Oregon war debt.	March 2, 1861	July 1, 1881	do	10,000 00	1,400 60	67 40	10,468 00
11	Loan of July and Aug. 1861.	July 17 and Aug. 5, 1861	June 30, 1881	do	720,700 00	28,171 12	4,857 84	754,728 46
11	Loan of 1863 (1881a)	March 3, 1863	do	do	573,300 00	23,314 18	3,894 18	603,498 28
11	Funded loan of 1861	July 14, 1870, and Jan. 20, 1871	May 1, 1881	Feb., May, Aug., and Nov.	1,080,000 00	27,543 02	1,479 48	1,108,022 50
18	Loan of Feb. 1861	Feb. 8, 1861	Dec. 31, 1880	Jan. and July	59,000 00	979 97	465 53	60,445 50
18	Loan of July and Aug. 1861.	July 17 and Aug. 5, 1861	June 30, 1881	do	380,500 00	13,236 17	2,607 79	384,343 96
18	Loan of 1863 (1881a)	March 3, 1863	do	do	65,750 00	2,629 17	518 75	68,887 95
18	Funded loan of 1861	July 14, 1870, and Jan. 20, 1871	May 1, 1881	Feb., May, Aug., and Nov.	2,044,100 00	51,162 51	4,760 28	2,100,023 79
25	Loan of Feb. 1861	Feb. 8, 1861	Dec. 31, 1880	Jan. and July	34,000 00	533 57	307 38	34,840 95
25	Oregon war debt.	March 2, 1861	July 1, 1881	do	1,000 00	38 96	9 04	1,048 00
25	Loan of July and Aug. 1861.	July 17 and Aug. 5, 1861	June 30, 1881	do	1,789,100 00	69,696 67	16,175 44	1,874,971 11
25	Loan of 1863 (1881a)	March 3, 1863	do	do	492,000 00	19,159 88	4,448 23	515,607 60
25	Funded loan of 1861	July 14, 1870, and Jan. 20, 1871	May 1, 1881	Feb., May, Aug., and Nov.	133,900 00	4,494 43	604 60	138,999 03
Sept. 1	Loan of Feb. 1861	Feb. 8, 1861	Dec. 31, 1880	Jan. and July	976,000 00	14,539 72	9,947 18	1,000,486 90
1	Loan of July and Aug. 1861.	July 17 and Aug. 5, 1861	June 30, 1881	do	512,800 00	19,265 50	5,226 84	537,311 84
1	Loan of 1863 (1881a)	March 3, 1863	do	do	120,200 00	4,860 51	1,225 05	125,945 56
1	Funded loan of 1861	July 14, 1870, and Jan. 20, 1871	May 1, 1881	Feb., May, Aug., and Nov.	891,000 00	20,866 09	3,783 71	915,769 80
8	Oregon war debt.	March 2, 1861	July 1, 1881	Jan. and July	1,000 00	355 58	113 42	1,049 00
8	Loan of July and Aug. 1861.	July 17 and Aug. 5, 1861	June 30, 1881	do	985,900 00	35,095 97	11,182 56	1,032,178 53
8	Loan of 1863 (1881a)	March 3, 1863	do	do	827,600 00	29,482 78	9,327 04	866,469 82
8	Funded loan of 1861	July 14, 1870, and Jan. 20, 1871	May 1, 1881	Feb., May, Aug., and Nov.	676,500 00	14,832 34	3,521 51	694,853 85
15	Loan of Feb. 1861	Feb. 8, 1861	Dec. 31, 1880	Jan. and July	193,000 00	2,243 48	2,411 17	197,654 60
15	Oregon war debt.	March 2, 1861	July 1, 1881	do	1,500 00	50 11	15 74	1,566 85

TABLE M.—STATEMENT showing the PURCHASES of BONDS on account of the SINKING-FUND, &c.—Continued.

Date of purchase.	Title of loan.	Authorizing act.	Rate.	When redeemable.	When payable.	Interest payable.	Amount purchased.	Net premium paid.	Accrued interest.	Total.
1890.			Pr. et.							
Sept. 15	Loan of July and Aug., 1861.	July 17 and Aug. 6, 1861.	6	June 30, 1881	.....	Jan. and July.....	\$435,950 00	\$14,281 10	\$5,445 39	\$455,677 49
15	Loan of 1863 (1861s).....	March 3, 1863.....	6	do.....	.....	do.....	194,050 00	6,373 24	2,424 29	202,847 53
15	Funded loan of 1881.....	July 14, 1870, and Jan. 20, 1871.....	5	May 1, 1881.....	.....	Feb., May, Aug., and Nov.....	1,675,500 00	33,508 95	10,328 44	1,719,337 39
22	Loan of Feb., 1861.....	Feb. 8, 1861.....	6	Dec. 31, 1880.....	.....	Jan. and July.....	48,000 00	564 90	654 90	49,219 80
22	Funded loan of 1881.....	July 14, 1870, and Jan. 20, 1871.....	6	May 1, 1881.....	.....	Feb., May, Aug., and Nov.....	2,452,000 00	49,103 07	17,466 33	2,518,569 40
29	Loan of Feb., 1861.....	Feb. 8, 1861.....	6	Dec. 31, 1880.....	.....	Jan. and July.....	2,000 00	19 51	29 59	2,049 40
29	Loan of July and Aug., 1861.	July 17 and Aug. 6, 1861.	6	June 30, 1881.....	.....	do.....	1,692,500 00	51,590 83	25,039 70	1,769,130 53
29	Loan of 1863 (1861s).....	March 3, 1863.....	6	do.....	.....	do.....	284,700 00	8,172 26	3,116 10	276,788 36
29	Funded loan of 1881.....	July 14, 1870, and Jan. 20, 1871.....	5	May 1, 1881.....	.....	Feb., May, Aug., and Nov.....	540,800 00	9,753 19	4,370 84	554,924 03
Oct. 6	Loan of Feb., 1861.....	Feb. 8, 1861.....	6	Dec. 31, 1880.....	.....	Jan. and July.....	140,000 00	1,255 88	2,232 33	143,488 20
6	Oregon war debt.....	March 2, 1861.....	6	July 1, 1881.....	.....	do.....	650 00	18 89	10 36	679 25
6	Loan of July and Aug., 1861.	July 17 and Aug. 6, 1861.	6	June 30, 1881.....	.....	do.....	648,800 00	18,911 51	10,345 23	678,055 74
6	Loan of 1863 (1861s).....	March 3, 1863.....	6	do.....	.....	do.....	218,200 00	6,386 62	2,479 23	228,065 84
6	Funded loan of 1881.....	July 14, 1870, and Jan. 20, 1871.....	5	May 1, 1881.....	.....	Feb., May, Aug., and Nov.....	1,492,350 00	25,381 34	13,492 40	1,531,173 83
13	Loan of Feb., 1861.....	Feb. 8, 1861.....	6	Dec. 31, 1880.....	.....	Jan. and July.....	21,000 00	11,879 68	359 03	21,538 70
13	Loan of July and Aug., 1861.	July 17 and Aug. 6, 1861.	6	June 30, 1881.....	.....	do.....	418,050 00	11,874 34	7,146 94	437,071 28
13	Loan of 1863 (1861s).....	March 3, 1863.....	6	do.....	.....	do.....	81,950 00	2,827 71	1,401 61	85,678 72
20	Loan of Feb., 1861.....	Feb. 8, 1861.....	6	May 1, 1881.....	.....	Feb., May, Aug., and Nov.....	1,978,000 00	32,104 30	19,790 00	2,030,894 30
20	Funded loan of 1881.....	July 14, 1870, and Jan. 20, 1871.....	5	June 30, 1881.....	.....	do.....	23,000 00	229 45	529 15	23,758 60
20	Loan of Feb., 1861.....	Feb. 8, 1861.....	6	Dec. 31, 1880.....	.....	Jan. and July.....	1,123,500 00	24,061 56	20,500 03	1,178,061 59
20	Loan of July and Aug., 1861.	July 17 and Aug. 6, 1861.	6	do.....	.....	do.....	479,150 00	14,596 23	8,742 84	502,489 07
20	Loan of 1863 (1861s).....	March 3, 1863.....	6	May 1, 1881.....	.....	Feb., May, Aug., and Nov.....	888,350 00	15,483 20	9,515 13	903,349 33
27	Loan of Feb., 1861.....	Feb. 8, 1861.....	6	Dec. 31, 1880.....	.....	Jan. and July.....	468,000 00	3,689 44	9,077 92	480,767 36
27	Oregon war debt.....	March 2, 1861.....	6	July 1, 1881.....	.....	do.....	1,250 00	38 48	1,313 73	1,352 21
27	Loan of July and Aug., 1861.	July 17 and Aug. 6, 1861.	6	June 30, 1881.....	.....	do.....	1,446,000 00	43,823 68	28,060 12	1,518,483 75
27	Loan of 1863 (1861s).....	March 3, 1863.....	6	do.....	.....	do.....	571,150 00	17,495 86	11,078 75	599,724 61
Nov. 4	Loan of Feb., 1861.....	Feb. 8, 1861.....	6	Dec. 31, 1880.....	.....	do.....	5,000 00	103 56	5,103 56	5,177 50
11	do.....	do.....	6	do.....	.....	do.....	25,000 00	140 83	545 87	25,687 50
12	do.....	do.....	6	do.....	.....	do.....	500,000 00	2,796 30	11,013 70	513,750 00
12	do.....	do.....	6	do.....	.....	do.....	19,000 00	2,100 86	421 64	19,522 50

18	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	do	
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TABLE M.—STATEMENT showing the PURCHASES of BONDS on account of the SINKING-FUND, &c.—Continued.

Date of purchase.	Title of loan.	Authorizing act.	Rate.	When redeemable.	When payable.	Interest payable.	Amount purchased.	Net premium paid.	Accrued interest paid.	Total.
1881.										
Mar. 2	Loan of July and Aug., 1861.	July 17 and Aug. 5, 1861.	Pr. 6	June 30, 1881.	.....	Jan. and July	\$500 00	.....	\$4 98	\$504 98
Feb. 25	do	do	6	do	.....	do	655,200 00	.....	5,932 71	662,132 71
25	Loan of 1863 (1861a)	March 3, 1863.	6	do	.....	do	150,400 00	.....	1,840 66	152,240 66
25	Funded loan of 1881.	July 14, 1870, and Jan. 20, 1871.	5	May 1, 1881.	.....	Feb., May, Aug., and Nov.	2,880,600 00	.....	9,470 88	2,890,070 88
26	Loan of July and Aug., 1861.	July 17 and Aug. 5, 1861.	6	June 30, 1881.	.....	Jan. and July	11,800 00	.....	108 61	11,908 61
26	Loan of 1863 (1861a)	March 3, 1863.	6	do	.....	do	7,950 00	.....	73 16	8,023 16
26	Funded loan of 1881.	July 14, 1870, and Jan. 20, 1871.	5	May 1, 1881.	.....	Feb., May, Aug., and Nov.	1,308,300 00	.....	4,430 41	1,312,730 41
28	Loan of July and Aug., 1861.	July 17 and Aug. 5, 1861.	6	June 30, 1881.	.....	Jan. and July	16,000 00	.....	153 54	16,153 54
28	Loan of 1863 (1861a)	March 3, 1863.	6	do	.....	do	7,000 00	.....	66 73	7,066 73
28	Funded loan of 1881.	July 14, 1870, and Jan. 20, 1871.	5	May 1, 1881.	.....	Feb., May, Aug., and Nov.	821,500 00	.....	1,189 10	822,689 10
Mar. 1	do	do	5	do	.....	do	115,500 00	.....	442 99	115,942 99
2	do	do	5	do	.....	do	1,300 00	.....	5 16	1,305 16
4	Oregon war debt.	March 2, 1861.	6	do	.....	do	3,000 00	.....	30 57	3,030 57
5	Funded loan of 1881.	July 14, 1870, and Jan. 20, 1871.	5	May 1, 1881.	.....	Feb., May, Aug., and Nov.	8,000 00	.....	13 15	8,013 15
7	do	do	5	do	.....	do	1,000 00	.....	4 66	1,004 66
9	Oregon war debt.	March 2, 1861.	6	do	.....	do	19,350 00	.....	213 12	19,563 12
9	Loan of July and Aug., 1861.	July 17 and Aug. 5, 1861.	6	June 30, 1881.	.....	Jan. and July	3,097,750 00	.....	84,067 43	3,181,817 43
9	Loan of 1863 (1861a)	March 3, 1863.	6	do	.....	do	1,882,900 00	.....	20,737 71	1,903,637 71
14	Funded loan of 1881.	July 17 and Aug. 5, 1861.	5	May 1, 1881.	.....	Feb., May, Aug., and Nov.	512,000 00	.....	2 81	512,002 81
Sept. 27	Loan of July and Aug., 1861.	July 17 and Aug. 5, 1861.	2½	June 30, 1881.	continued.	Jan. and July	1,102,000 00	.....	6,851 94	1,108,851 94
27	Loan of 1863 (1861a)	March 3, 1863.	2½	do	do	do	701,850 00	.....	9,299 06	711,149 06
Oct. 8	Loan of July and Aug., 1861.	July 17 and Aug. 5, 1861.	2½	do	do	do	148,550 00	.....	6,327 07	154,877 07
8	Loan of 1863 (1861a)	March 3, 1863.	2½	do	do	do	1,419,000 00	.....	1,338 97	1,420,338 97
10	Loan of July and Aug., 1861.	July 17 and Aug. 5, 1861.	2½	do	do	do	298,000 00	.....	15,743 83	313,743 83
10	Loan of 1863 (1861a)	March 3, 1863.	2½	do	do	do	1,650,750 00	.....	2,898 03	1,653,648 03
17	Loan of July and Aug., 1861.	July 17 and Aug. 5, 1861.	2½	do	do	do	1,650,750 00	.....	16,888 33	1,667,638 33

17	Loan of 1883 (1881a).....	March 3, 1883	34	do	do	do	201,850 00	2,087 27	203,937 27
24	Loan of July and Aug., 1881.....	July 17 and Aug. 5, 1881	34	do	do	do	1,162,600 00	12,600 28	1,175,200 28
24	Loan of 1883 (1881a).....	March 3, 1883	34	do	do	do	768,150 00	8,800 88	776,950 88
	Total.....						132,813,850 00	3,854,569 20	136,668,419 20

RECAPITULATION.

Title of loan.	Authorizing act.	Rate.	When re- deemable.	When pay- able.	Interest payable.	Amount pur- chased.	Net premi- um paid.	Accrued in- terest paid.	Total.
Loan of Feb., 1881.....	Feb. 8, 1881.....	Fr. 64	.....	Dec. 31, 1880	Jan. and July.....	\$10,612,000 00	\$125,439 53	\$207,413 08	\$10,945,052 61
Oregon war debt.....	March 2, 1881.....	6	.....	July 1, 1881	.....do	256,800 00	9,681 67	4,114 67	270,596 34
Loan of July and Aug., 1881.....	July 17 and Aug. 5, 1881.....	6	June 30, 1881	.....do	.....do	48,776,700 00	1,864,941 15	718,192 75	51,359,833 90
Loan of 1883 (1881a).....	March 3, 1883.....	6	.....do	.....do	.....do	19,854,250 00	748,549 80	294,509 79	20,897,309 59
Funded loan of 1881.....	July 14, 1870, and Jan. 20, 1871.....do	5	May 1, 1881	.....do	Feb., May, Aug., and Nov.	43,599,000 00	982,378 79	248,929 40	44,830,308 19
Consols of 1907.....	.....do	4	July 1, 1907	.....do	Jan., Apr., July, and Oct.	1,500,000 00	125,568 26	10,191 74	1,635,760 00
Loan of July and Aug., 1881.....	July 17 and Aug. 5, 1881.....	34	June 30, 1881	continued...	Jan. and July.....	5,705,350 00	.....	54,410 46	5,759,760 46
Loan of 1883 (1881a).....	March 3, 1883.....	34	.....do	.....do	.....do	2,508,250 00	.....	25,971 71	2,534,221 71
Total.....						132,813,850 00	3,854,569 20	1,565,933 60	138,234,352 80

TABLE N.—STATEMENT of the OUTSTANDING PRINCIPAL of the PUBLIC DEBT of the UNITED STATES, June 30, 1881.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
OLD DEBT.							
For detailed information in regard to the earlier loans embraced under this head, see Finance Report for 1876.							
TREASURY NOTES PRIOR TO 1846.							
On demand.....		On demand....	5 and 6 per cent.	.....	Indefinite.....	.....	\$57,665 00
1 and 2 years.....	1 and 2 years from date.	1 and 2 years from date.	$\frac{1}{2}$ of 1 to 6 per cent.	Par.....	\$51,000,000 00	\$47,002,900 00	\$2,523 85
TREASURY NOTES OF 1846.							
1 year.....	One year from date.	One year from date.	$\frac{1}{2}$ of 1 to $\frac{5}{8}$ per cent.	Par.....	10,000,000 00	7,657,900 00	6,000 00
5 years.....	5 years from date.	5 years from date.	5 per cent....	Par.....	320,000 00	303,573 92	1,104 91
1 and 2 years.....	1 and 2 years from date.	1 and 2 years from date.	$\frac{5}{8}$ and 6 per cent.	Par.....	23,000,000 00	*23,123,100 00	950 00
20 years.....	January 1, 1868	January 1, 1868	6 per cent....	$\frac{1}{2}$ to 2 per cent premium.	23,000,000 00	†23,230,350 00	1,250 00
LOAN OF 1847.							
Indefinite.....	At the pleasure of the government.	At the pleasure of the government.	6 per cent....	Par.....	Indefinite.....	233,075 00	3,375 00
TEXAN INDEMNITY STOCK.							
14 years.....	January 1, 1865	January 1, 1865	5 per cent....	Par.....	10,000,000 00	5,000,000 00	20,000 00
TREASURY NOTES OF 1857.							
1 year.....	1 year from date.	1 year from date.	3 to 6 per cent.	Par.....	Indefinite.....	52,773,900 00	1,700 00
LOAN OF 1858.							
15 years.....	January 1, 1874	January 1, 1874	5 per cent....	Average premium of $\frac{3}{16}$.	20,000,000 00	20,000,000 00	8,000 00

Act of June 25, 1860 (12 Statutes, 79).....	10 years.....	January 1, 1871	5 per cent....	Par. to 1 $\frac{1}{4}$ % per ct. pr'm.	21, 000, 000 00	7, 022, 000 00	10, 000 00
LOAN OF FEBRUARY, 1861 (1881a).							
Act of February 8, 1861 (12 Statutes, 129).....	10 or 20 years	Dec. 31, 1880...	6 per cent....	(Av.) 89.09	25, 000, 000 00	18, 415, 000 00	285, 000 00
TREASURY NOTES OF 1861.							
Act of March 2, 1861 (12 Statutes, 178).....	60 days or 2 years	60 days or 2 years after date.	6 per cent....	Par. to 1 $\frac{1}{4}$ % per ct. pr'm.	Indefinite....	35, 304, 450 00	3, 000 00
OREGON WAR DEBT.							
The act of March 2, 1861 (12 Statutes, 198), appropriated \$2,800,000 for the payment of expenses incurred by the Territories of Washington and Oregon in the suppression of Indian hostilities in the years 1855 and 1856. Section 4 of the act authorized the payment of these claims in bonds redeemable in twenty years, with interest at 6 per centum per annum.	20 years.....	July 1, 1881....	6 per cent....	Par.	2, 800, 000 00	1, 090, 850 00	685, 200 00
LOAN OF JULY AND AUGUST, 1861 (1881a.)							
The act of July 17, 1861 (12 Statutes, 259), authorized the issue of \$250,000 bonds with interest at not exceeding 7 per centum per annum, redeemable after twenty years. The act of August 5, 1861 (12 Statutes, 313), authorized the issue of bonds with interest at 6 per centum per annum, payable after twenty years from date, in exchange for 7.30 notes issued under the act of July 17, 1861. None of such bonds were to be issued for a sum less than \$500, and the whole amount of them was not to exceed the whole amount of 7.30 notes issued under the above act of July 17. The amount issued in exchange for 7.30s was \$139,321,350.	20 years.....	After June 30, 1881.	6 per cent....	Par.	250, 000, 000 00	{ 50, 000, 000 00 139, 321, 350 00 }	{ 140, 544, 550 00 }
OLD DEMAND-NOTES.							
Acts of July 17, 1861 (12 Statutes, 259) ; August 5, 1861 (12 Statutes, 313) ; February 12, 1862 (12 Statutes, 338).	Indefinite...	On demand....	None	Par.	60, 000, 000 00	*60, 030, 000 00	60, 535 00
SEVEN-THIRTIES OF 1861.							
Act of July 17, 1861 (12 Statutes, 269).....	3 years.....	Aug. 19 and Oct. 1, 1864.	7 $\frac{1}{2}$ per cent	Av. pre. of 1866.	Indefinite....	139, 999, 750 00	15, 300 00
FIVE-TWENTIES OF 1862.							
Acts of February 25, 1862 (12 Statutes, 345), March 2, 1864 (13 Statutes, 13), and January 28, 1865 (13 Statutes, 425).	5 or 20 years	May 1, 1867 ...	6 per cent....	Av. pre. of 1866.	515, 000, 000 00	514, 771, 600 00	372, 100 00

* Including releases.
 † Including conversion of Treasury notes.
 ‡ \$50,000,000 6 per cent. bonds issued at a discount of \$6,338,768.09, being equivalent to par for 7 per cent. bonds authorized by the act.

TABLE N.—STATEMENT of the OUTSTANDING PRINCIPAL of the PUBLIC DEBT, &c.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
LEGAL-TENDER NOTES.	Indefinite...	On demand...	None	Par	\$450,000,000 00	.....	\$348,681,016 00
	<p>The act of February 25, 1862 (12 Statutes, 345), authorized the issue of \$150,000,000 United States notes, not bearing interest, payable to bearer, at the Treasury of the United States, and of such denominations, not less than five dollars, as the Secretary of the Treasury might deem expedient, \$50,000,000 to be applicable to the redemption of demand notes authorized by the act of July 17, 1861; these notes to be a legal tender in payment of all debts, public and private, within the United States, except duties on imports and interest on the public debt, and to be exchangeable for six per cent. United States bonds. The act of July 11, 1862 (12 Statutes, 352), authorized an additional issue of \$150,000,000 of such denominations as the Secretary of the Treasury might deem expedient, but no such notes should be for a fractional part of a dollar, and not more than \$25,000,000 of a lower denomination than five dollars; these notes to be a legal tender as before authorized. The act of March 3, 1863 (12 Statutes, 710), authorized an additional issue of \$150,000,000 of such denominations, not less than one dollar, as the Secretary of the Treasury might prescribe; which notes were made a legal tender as before authorized. The same act limited the time in which Treasury notes might be exchanged for United States bonds to July 1, 1863. The amount of notes authorized by this act were to be in hand of \$100,000,000 authorized by the resolution of January 17, 1863 (12 Statutes, 822).</p>						
	Indefinite...	After ten days' notice.	4, 5, and 6 per cent.	Par	150,000,000 00	*\$716,090,247 16	2,900 00
TEMPORARY LOAN.							
<p>Acts of February 25, 1862 (12 Statutes, 346), March 17, 1862 (12 Statutes, 370), July 11, 1862 (12 Statutes, 532), and June 30, 1864 (13 Statutes, 216).</p>							
CERTIFICATES OF INDEBTEDNESS.	1 year	1 year after date.	6 per cent. ...	Par	No limit	561,753,241 65	4,000 00
	Indefinite...	On presentation.	None	Par	50,000,000 00	*368,790,079 51	7,104,983 33
FRACTIONAL CURRENCY.							
<p>Acts of July 17, 1862 (12 Statutes, 392), March 3, 1863 (12 Statutes, 711), and March 3, 1864 (13 Statutes, 220).</p>							

The act of March 3, 1863 (12 Statutes, 709), authorized a loan of \$50,000,000, and the issue of bonds with interest not exceeding 6 per centum per annum, and redeemable in not less than ten nor more than forty years, principal and interest payable in coin. The act of June 30, 1864 (13 Statutes, 219), provides so much of the preceding act as limits the authority hereunder to the current fiscal year, and also repeals the authority altogether except as relates to \$75,000,000 of bonds already advertised for.	17 years	July 1, 1881.....	6 per cent.....	Average prem- ium of 444th.	75,000,000 00	75,000,000 00	55,145,750 00
ONE-YEAR NOTES OF 1863.							
Act of March 3, 1863 (12 Statutes, 710)	1 year.....	1 year after date.	5 per cent.....	Par.....	400,000,000 00	44,520,000 00	44,535 00
TWO-YEAR NOTES OF 1863.							
Act of March 3, 1863 (12 Statutes, 710)	2 years.....	2 years after date.	5 per cent.....	Par.....	400,000,000 00	166,480,000 00	35,450 00
GOLD-CERTIFICATES.							
Act of March 3, 1863 (12 Statutes, 711)	Indefinite...	On demand...	None	Par.....	Indefinite.....	.....	5,782,920 00
COMPOUND-INTEREST NOTES.							
Act of March 3, 1863 (12 Statutes, 710), and June 30, 1864 (13 Statutes, 219).	3 years.....	3 years from date.	6 per cent compound.	Par.....	400,000,000 00	293,595,440 00	230,250 00
TEN-FORTIES OF 1864.							
Act of March 3, 1864 (13 Statutes, 13)	10 or 40 years.	March 1, 1874..	5 per cent.....	Par to 7 per cent prem.	200,000,000 00	190,113,800 00	639,250 00
FIVE-TWENTIES OF JUNE, 1864.							
Act of June 30, 1864 (13 Statutes, 218).....	5 or 20 years.	Nov. 1, 1869....	6 per cent.....	Av. prem. of 244th.	400,000,000 00	125,561,300 00	64,850 00
SEVEN-THIRTIES OF 1864 AND 1865.							
Act of June 30, 1864 (13 Statutes, 218), January 23, 1865 (13 Statutes, 425), and March 3, 1865 (13 Statutes, 463).	3 years.... {	Aug. 15, 1867 } June 15, 1868 } July 15, 1868 }	7½ per cent. {	Av. prem. of 14th.	800,000,000 00	829,992,500 00	142,150 00
NAVY PENSION FUND.							
The act of July 1, 1864 (13 Statutes, 414), authorized the Secretary of the Navy to invest in registered securities of the United States so much of the Navy pension fund in the Treasury January 1 and July 1 in each year as would not be required for the payment of naval pensions. Section 2 of the act of July 23, 1868 (15 Statutes, 170), fixed the interest on this fund at 3 per centum per annum in lawful money, and confined its use to the payment of naval pensions exclusively.	Indefinite...	Indefinite.....	3 per cent.....	Par.....	Indefinite.....	14,000,000 00	14,000,000 00

*Including releases.

TABLE N.—STATEMENT of the OUTSTANDING PRINCIPAL of the PUBLIC DEBT, &c.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
FIVE-TWENTIES OF 1865.							
Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).	5 or 20 years.	Nov 1, 1870....	6 per cent....	A. v. prom. of $\frac{1}{1000}$	Indefinite.....	\$203,327,250 00	\$77,250 00
CONSOLS OF 1865.							
Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).	5 or 20 years.	July 1, 1870...	6 per cent....	A. v. prom. of $\frac{1}{1000}$	Indefinite.....	332,998,950 00	499,250 00
CONSOLS OF 1867.							
Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).	5 or 20 years.	July 1, 1872...	6 per cent....	A. v. prom. of $\frac{1}{1000}$	Indefinite.....	379,618,000 00	1,371,000 00
CONSOLS OF 1868.							
Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).	5 or 20 years.	July 1, 1873...	6 per cent....	A. v. prom. of $\frac{1}{1000}$	Indefinite.....	42,539,350 00	414,900 00
THREE-PERCENT. CERTIFICATES.							
Acts of March 2, 1867 (14 Statutes, 558), and July 25, 1868 (15 Statutes, 183).	Indefinite...	On demand...	3 per cent....	Par.....	\$75,000,000 00	*85,155,000 00	5,000 00
FIVE-PERCENT. LOAN OF 1881. (FOR SILVER.)							
The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), to the extent necessary for the redemption of fractional currency in silver coins of the denominations of ten, twenty-five, and fifty cents of standard value.	10 years.....	May 1, 1881...	5 per cent....	Par.....	Indefinite.....	17,494,150 00	
FIVE-PERCENT. LOAN OF 1881. (TO PAY J. B. EADS.)							
The act of March 3, 1875 (18 Statutes, 466), directs the Secretary of the Treasury to issue bonds of the character and description set out in the act of July 14, 1870 (16 Statutes, 272), to James K. Eads or his legal representatives in payment at par of the warrants of the Secretary of War for the construction of jetties and auxiliary works to maintain a wide and deep channel between the South Pass of the Mississippi River and the Gulf of Mexico, unless Congress shall have previously provided for the payment of the same by the necessary appropriation of money.	10 years.....	May 1, 1881...	5 per cent....	Par.....	Indefinite.....	500,000 00	

10 years....	May 1, 1881....	5 per cent....	Par....	.....	.....	486,048,980 00	442,085,500 00
15 years....	Sept 1, 1891....	4½ per cent..	Par....	.....	.....	185,987,000 00	185,000,000 00
30 years....	July 1, 1907....	4 per cent....	Par to one-half per cent. premi-um.	.....	\$1,500,000,000 00	708,980,800 00	708,158,000 00

*** Including releases.**

FIVE-PER-CENT. LOAN OF 1881. (REFUNDING.)

The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$200,000,000 of 5 per centum, principal and interest payable in coin, of the present standard value, at the pleasure of the United States Government, after ten years; these bonds to be exempt from taxation in all taxes or duties of the United States, as well as from payment in any form by or under State, municipal or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20s, or to be exchanged for said 5-20s, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem. The act of January 20, 1871 (16 Statutes, 399), increases the amount of 5 per cents to \$500,000,000, provided the total amount of bonds issued shall not exceed the amount originally authorized, and authorizes the interest on any of these bonds to be paid quarterly.

FOUR-AND-ONE-HALF-PERCENT. LOAN OF 1891. (RE-FUNDING.)

The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$300,000,000 of 4½ per centum, payable in coin of the present standard value, at the pleasure of the United States Government, after fifteen years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form, by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. The bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20s, or to be exchanged for said 5-20s, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem.

FOUR-PER-CENT. LOAN OF 1907. (REFUNDING.)

The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$1,000,000 at 4 per centum, payable in coin of the present standard value, at the pleasure of the United States Government, after thirty years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by

TABLE N.—STATEMENT of the OUTSTANDING PRINCIPAL of the PUBLIC DEBT, &c.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20s, or to be exchanged for said 5-20s, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem. See Refunding Certificates, page 36.		•					
FOUR-AND-ONE-HALF PER CENT. LOAN OF 1891. (RESUMPTION.)							
The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), for the purpose of redeeming, on and after January 1, 1879, in coin, at the office of the assistant treasurer of the United States in New York, the outstanding United States legal-tender notes when presented in sums of not less than fifty dollars.	15 years.....	Sept. 1, 1891....	4½ per cent..	Par to one and one-half percent. premium.	Indefinite.....	\$65,000,000 00	\$65,000,000 00
FOUR PER CENT. LOAN OF 1897. (RESUMPTION.)							
The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), for the purpose of redeeming, on and after January 1, 1879, in coin, at the office of the assistant treasurer of the United States in New York, the outstanding United States legal-tender notes when presented in sums of not less than fifty dollars.	30 years.....	July 1, 1907....	4 per cent....	Par.....	Indefinite.....	30,500,000 00	30,500,000 00
CERTIFICATES OF DEPOSIT.							
The act of June 8, 1873 (17 Statutes, 336), authorizes the deposit of United States notes, without interest by banking associations in sums not less than \$10,000, and the issue of certificates therefor in denominations of not less than \$5,000; which certificates shall be payable on demand in United States notes at the place where the deposits were made. It provides that the notes so deposited in the Treasury shall not be counted as a part of the legal reserve, but that the cer-	Indefinite....	On demand...	None.....	Par.....	No limit.....	64,730,000 00	11,925,000 00

Indefinite...	On demand ...	None	Par	No limit	51,106,530 00
Indefinite...	Convertible in- to 4 per cent bonds.	4 per cent...	Par	No limit	688,800 00
					2,009,013,569 58

certificates issued therefor may be held and counted by the national banks as part of their legal reserve, and may be accepted in the settlement of clearing-house balances at the places where the deposits therefor were made, and that the United States notes for which such certificates are issued, or other United States notes of like amount, shall be held as legal tender in the Treasury, and used only for the redemption of such certificates.

SILVER CERTIFICATES.

The act of February 28, 1878 (20 Statutes, 26, sec. 3), provides that any holder of the coin authorized by this act may deposit the same with the Treasurer or any assistant treasurer of the United States, in sums not less than ten dollars, and receive therefor certificates of not less than ten dollars each, corresponding with the denominations of the United States notes. The coin deposited for or representing the certificates shall be retained in the Treasury for the payment of the same on demand. Said certificates shall be receivable for customs, taxes, and all public dues, and, when so received, may be released.

REFUNDING CERTIFICATES.

The act of February 26, 1879 (20 Statutes, 321), authorizes the Secretary of the Treasury to issue, in exchange for lawful money of the United States, certificates of deposit, of the denomination of ten dollars, bearing interest at the rate of four per centum per annum, and convertible at any time, with accrued interest, into the four per centum bonds described in the refunding act; the money so received to be applied only to the payment of the bonds bearing interest at a rate not less than five per centum, in the mode prescribed by said act.

TABLE O.—STATEMENT OF 30-YEAR 6 PER CENT. BONDS (interest payable January and July) ISSUED to the several PACIFIC RAILWAY COMPANIES under the acts of July 1, 1862 (12 Statutes, 492), and July 2, 1864 (13 Statutes, 359).

Railway companies.						
	Amount of bonds outstanding.	Amount of interest accrued and paid to date, as per preceding statement.	Amount of interest due as per Register's schedule.	Total interest paid by the United States.	Repayment of interest by transportation of mail, troops, &c.	Balance due the United States on interest account, deducting repayments.
On January 1, 1876:						
Central Pacific	\$25,885,120 00	\$18,027,067 07	\$776,553 00	\$11,604,251 27	\$1,191,765 86	\$10,612,486 41
Kansas Pacific	6,303,000 00	3,103,883 09	189,090 00	3,292,983 09	1,440,684 84	1,852,318 25
Union Pacific	27,236,512 00	11,884,324 65	817,095 36	12,701,420 01	3,943,715 05	8,757,704 36
Central Branch Union Pacific	1,600,000 00	781,808 26	48,000 00	829,808 26	44,408 05	785,400 21
Western Pacific	1,970,500 00	722,380 14	59,116 80	781,496 94	9,387 00	772,129 94
Sioux City and Pacific	1,628,320 00	682,703 69	48,849 60	731,553 49	39,005 86	692,547 53
	64,623,512 00	28,202,807 76	1,938,705 36	30,141,513 06	6,668,927 36	23,472,585 70
On July 1, 1876:						
Central Pacific	25,885,120 00	11,804,251 27	776,553 00	12,580,804 87	1,231,218 76	11,349,591 11
Kansas Pacific	6,303,000 00	3,202,983 09	189,090 00	3,482,073 09	1,448,327 89	2,033,745 70
Union Pacific	27,236,512 00	12,701,420 01	817,095 36	13,518,515 37	4,079,704 77	9,438,810 60
Central Branch Union Pacific	1,600,000 00	829,808 26	48,000 00	877,808 26	44,408 05	833,400 21
Western Pacific	1,970,500 00	781,496 94	59,116 80	840,613 74	9,387 00	831,246 74
Sioux City and Pacific	1,628,320 00	731,553 49	48,849 60	780,403 09	39,005 86	740,932 81
	64,623,512 00	30,141,513 06	1,938,705 36	32,080,218 42	6,852,491 25	25,227,727 17
On January 1, 1877:						
Central Pacific	25,885,120 00	12,480,804 87	776,553 00	13,357,358 47	1,266,672 12	12,089,686 35
Kansas Pacific	6,303,000 00	3,482,073 09	189,090 00	3,671,163 09	1,515,718 49	2,155,444 60
Union Pacific	27,236,512 00	13,518,515 37	817,095 36	14,335,610 73	4,126,871 62	10,208,739 21
Central Branch Union Pacific	1,600,000 00	877,808 26	48,000 00	925,808 26	44,408 05	881,400 21
Western Pacific	1,970,500 00	840,613 74	59,116 80	899,730 54	9,387 00	890,343 54
Sioux City and Pacific	1,628,320 00	780,403 09	48,849 60	829,252 69	39,005 86	790,246 83
	64,623,512 00	32,080,218 42	1,938,705 36	34,018,923 78	7,004,507 46	27,014,416 32

On July 1, 1877.	Central Pacific.....	25,885,120 00	18,357,358 47	776,553 00	14,133,912 07	2,085,324 01	12,048,588 06
	Kansas Pacific.....	6,303,000 00	2,971,183 99	180,000 00	3,960,283 09	1,531,080 08	2,429,203 03
	Union Pacific.....	27,236,512 00	14,925,808 28	817,085 36	10,372,099 36	4,584,488 32	10,787,601 04
	Central Branch Union Pacific.....	1,970,500 00	890,730 54	48,118 80	958,647 34	9,367 00	940,490 14
	Western Pacific.....	1,628,320 00	828,232 69	48,649 80	878,102 29	62,879 00	815,223 49
	Stoux City and Pacific.....	94,623,512 00	54,018,923 78	1,838,705 36	34,957,629 14	8,514,489 80	27,443,139 25
On January 1, 1878:	Central Pacific.....	25,885,120 00	14,133,912 07	776,553 00	14,910,465 87	2,196,960 71	12,711,504 96
	Kansas Pacific.....	6,303,000 00	3,960,283 09	180,000 00	4,049,843 09	1,532,450 07	2,416,993 02
	Union Pacific.....	27,236,512 00	15,133,708 09	817,085 36	15,980,801 45	5,134,103 84	10,835,697 61
	Central Branch Union Pacific.....	1,970,500 00	978,808 28	49,000 00	1,021,808 28	62,968 35	968,908 91
	Western Pacific.....	1,628,320 00	958,817 31	59,118 80	1,017,964 14	9,367 00	1,008,597 14
	Stoux City and Pacific.....	94,623,512 00	54,957,629 14	1,838,705 36	37,896,334 50	9,006,189 62	28,890,144 88
On July 1, 1878:	Central Pacific.....	25,885,120 00	14,910,465 87	776,553 00	15,987,019 27	2,343,659 54	13,643,359 73
	Kansas Pacific.....	6,303,000 00	4,049,843 09	180,000 00	4,238,433 09	1,532,580 42	2,705,902 67
	Union Pacific.....	27,236,512 00	15,980,801 45	817,085 36	16,798,896 81	5,832,870 95	10,966,025 86
	Central Branch Union Pacific.....	1,970,500 00	1,021,808 28	49,000 00	1,069,808 28	67,498 35	1,002,306 91
	Western Pacific.....	1,628,320 00	1,017,964 14	59,118 80	1,088,080 94	9,367 00	1,067,713 94
	Stoux City and Pacific.....	94,623,512 00	54,957,629 14	1,838,705 36	39,835,039 86	9,881,444 25	29,953,595 61
On January 1, 1879:	Central Pacific.....	25,885,120 00	15,987,019 27	776,553 00	16,453,572 87	2,516,742 86	13,946,830 01
	Kansas Pacific.....	6,303,000 00	4,238,433 09	180,000 00	4,427,523 09	1,744,683 80	2,682,839 20
	Union Pacific.....	27,236,512 00	16,798,896 81	817,085 36	17,603,992 17	6,145,214 86	11,458,777 31
	Central Branch Union Pacific.....	1,970,500 00	1,069,808 28	49,000 00	1,117,808 28	71,445 54	1,046,863 72
	Western Pacific.....	1,628,320 00	1,077,980 94	59,118 80	1,136,197 74	9,367 00	1,126,880 74
	Stoux City and Pacific.....	94,623,512 00	57,518,801 49	1,838,705 36	41,773,745 22	10,571,102 71	31,202,642 51
On July 1, 1879:	Central Pacific.....	25,885,120 00	16,453,572 87	776,553 00	17,240,126 47	2,771,419 23	14,668,707 24
	Kansas Pacific.....	6,303,000 00	4,427,523 09	180,000 00	4,616,613 09	2,324,910 55	2,291,702 54
	Union Pacific.....	27,236,512 00	17,603,992 17	817,085 36	18,421,087 53	7,325,466 49	11,095,621 04
	Central Branch Union Pacific.....	1,970,500 00	1,117,808 28	49,000 00	1,165,808 28	73,142 73	1,092,665 53
	Western Pacific.....	1,628,320 00	1,136,197 74	59,118 80	1,195,314 54	9,367 00	1,185,947 54
	Stoux City and Pacific.....	94,623,512 00	61,024,651 09	1,838,705 36	43,712,450 58	12,566,053 30	31,116,397 19

TABLE O.—STATEMENT OF 30-YEAR 6 PER CENT. BONDS, &c.—Continued.

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date, as per preceding statement.	Amount of interest due as per Register's schedule.	Total interest paid by the United States.	Repayment of interest by transport troops, &c.	Balance due the United States on interest accounts deducting repayments.
On January 1, 1880:						
Central Pacific.....	\$25,885,120 00	\$17,240,126 47	\$776,553 60	\$18,016,680 07	\$3,552,185 70	\$14,464,544 37
Kansas Pacific.....	6,303,000 00	4,616,613 09	180,000 00	4,805,703 09	2,870,109 58	2,435,598 21
Union Pacific.....	27,236,512 00	18,431,067 53	817,065 36	19,238,183 89	7,421,734 97	11,816,447 92
Central Branch Union Pacific.....	1,600,000 00	1,165,808 26	48,000 00	1,213,808 26	73,142 73	1,140,665 53
Western Pacific.....	1,870,560 00	1,195,314 54	59,116 80	1,224,431 34	9,387 01	1,245,064 24
St. Louis City and Pacific.....	1,628,320 00	1,073,500 60	48,849 60	1,122,350 20	93,883 91	1,028,366 33
	64,623,512 00	43,712,450 58	1,938,705 36	45,651,155 94	13,520,474 19	32,130,681 75
On July 1, 1880:						
Central Pacific.....	25,885,120 00	18,016,680 07	776,553 60	18,793,233 67	3,200,389 64	15,592,844 03
Kansas Pacific.....	6,303,000 00	4,805,703 09	180,000 00	4,984,703 09	2,447,897 28	2,547,305 81
Union Pacific.....	27,236,512 00	19,238,183 89	817,065 36	20,055,278 25	7,804,484 37	12,250,793 88
Central Branch Union Pacific.....	1,600,000 00	1,213,808 26	48,000 00	1,261,808 26	47,631 69	1,214,186 57
Western Pacific.....	1,870,560 00	1,254,431 34	59,116 80	1,313,548 14	9,387 01	1,304,161 14
St. Louis City and Pacific.....	1,628,320 00	1,122,350 20	48,849 60	1,171,199 80	104,032 57	1,065,167 23
	64,623,512 00	45,651,155 94	1,938,705 36	47,589,861 30	13,615,292 55	33,974,568 75
On January 1, 1881:						
Central Pacific.....	25,885,120 00	18,793,233 67	776,553 60	19,569,787 27	3,358,026 85	16,211,760 42
Kansas Pacific.....	6,303,000 00	4,984,703 09	180,000 00	5,163,883 09	2,502,724 32	2,661,158 77
Union Pacific.....	27,236,512 00	20,055,278 25	817,065 36	20,872,373 61	7,982,816 82	12,879,436 79
Central Branch Union Pacific.....	1,600,000 00	1,261,808 26	48,000 00	1,309,808 26	74,967 91	1,234,840 35
Western Pacific.....	1,870,560 00	1,313,548 14	59,116 80	1,372,664 94	9,387 01	1,363,277 94
St. Louis City and Pacific.....	1,628,320 00	1,171,199 80	48,849 60	1,220,049 40	114,424 58	1,105,624 81
	64,623,512 00	47,589,861 30	1,938,705 36	49,528,566 66	14,032,447 48	35,476,119 18

On July 1, 1931.				
Central Pacific	23,868,120 00	10,069,787 27	770,538 60	20,348,840 87
.....	6,305,000 00	5,183,483 00	180,080 00	5,872,078 00
Union Pacific	27,224,113 00	20,872,373 61	817,046 36	21,069,468 97
.....	1,000,000 00	1,800,808 26	48,000 00	1,257,808 26
Central Branch Union Pacific	1,070,500 00	1,872,664 94	59,116 80	1,431,781 74
.....	1,872,664 94	1,872,664 94	59,116 80	1,431,781 74
Western Pacific	1,028,320 00	1,220,049 49	48,849 60	1,268,899 09
.....				
Great City and Pacific				
.....				
Total	64,023,013 00	49,028,595 88	1,988,705 86	51,467,273 08
				14,456,129 85
				37,041,145 67

TABLE P.—STATEMENT showing the AMOUNT of NOTES, SILVER CERTIFICATES, and FRACTIONAL SILVER COIN OUTSTANDING at the CLOSE of EACH FISCAL YEAR from 1860 to 1881, inclusive.

Year ended June 30—	State-bank circulation.	National-bank circulation.	Demand notes.	Legal-tender notes.	One and two year notes of 1863. (See Note 3.)	Compound-interest notes. (See Note 3.)	Silver certificates.	Fractional currency, paper.	Fractional currency, silver. (See Note 4.)	Total amount in currency.	Value of paper dollar as compared with coin July 1 of each year.	Value of currency in gold.
1860	\$207,102,477 00									\$207,102,477 00		
1861	\$207,005,767 00									202,042,767 00	\$0 98 6	\$208,788,500 41
1862	183,792,079 00									332,452,079 00		\$207,708,328 59
1863	238,677,217 00									646,897,292 75		\$207,442,246 54
1864	179,157,717 00									833,716,894 74		\$207,442,246 54
1865	142,019,638 00									983,116,895 78		\$207,442,246 54
1866	19,998,163 00									891,947,885 96		\$207,442,246 54
1867	4,164,112 00									891,947,885 96		\$207,442,246 54
1868	3,163,771 00									891,947,885 96		\$207,442,246 54
1869	2,223,783 00									891,947,885 96		\$207,442,246 54
1870	1,968,058 00									891,947,885 96		\$207,442,246 54
1871	1,700,885 00									891,947,885 96		\$207,442,246 54
1872	1,294,470 00									891,947,885 96		\$207,442,246 54
1873	1,069,021 00									891,947,885 96		\$207,442,246 54
1874	788,844 00									891,947,885 96		\$207,442,246 54
1875	581,611 00									891,947,885 96		\$207,442,246 54
1876	426,504 00									891,947,885 96		\$207,442,246 54
1877	352,452 00									891,947,885 96		\$207,442,246 54
1878	290,790 00									891,947,885 96		\$207,442,246 54
1879	242,967 00									891,947,885 96		\$207,442,246 54
1880										891,947,885 96		\$207,442,246 54
1881										891,947,885 96		\$207,442,246 54

NOTE 1.—The amount of State and national bank circulation is compiled from the reports of the Comptroller of the Currency at the nearest dates obtainable to the end of each fiscal year. The other amounts are taken from the official printed reports of the Secretary of the Treasury.

NOTE 2.—The amount of \$8,375,334, amount estimated as lost or destroyed, act June 21, 1876.

NOTE 3.—The one and two year notes of 1863, and the compound-interest notes, though having a legal-tender quality for their face-values, were in fact interest-bearing securities, payable at certain times, as stated on the notes. They entered into circulation for but a few days, if at all, and since maturity, those presented have been converted into other interest-bearing bonds, or paid for in cash, interest included.

NOTE 4.—The amount of fractional silver in circulation in 1860, 1861, and 1862, cannot be stated. The amounts stated for 1876, and subsequent years, are the amounts coined and melted since January, 1876. To these amounts should be added the amount of silver previously coined which has come into circulation.

TABLE Q.—STATEMENT of UNITED STATES BONDS and other ORIGINATIONS RECEIVED and ISSUED by the OFFICE of the SECRETARY of the TREASURY, from July 1, 1880, to October 31, 1881.

Description.	* Issued.	Received for exchange and transfer.	Received for continuance.	Received for redemption.	Total.
Texas Indemnity stock, act of September 9, 1880.				\$1,000 00	\$1,000 00
Loan of February, 1881, act of February 8, 1881.	\$594,000 00	\$594,000 00		15,404,000 00	16,592,000 00
Oregon war debt, act of March 2, 1881.	1,200 00	1,200 00		599,500 00	601,900 00
Seven-thirty notes of 1861, act of July 17, 1881.				28,112,150 00	191,228,450 00
Loan of July and August, 1881, acts of July 17 and August 5, 1881.	17,768,550 00	17,768,550 00	\$127,597,200 00	22,700 00	14,932,000 00
Five-twenty bonds of 1862, act of February 25, 1863.	7,408,000 00	7,408,000 00		11,169,250 00	71,519,100 00
Pacific Railroad bonds, acts of July 1, 1862, and July 3, 1864.	4,945,950 00	4,945,950 00		2,798,690 00	2,798,690 00
Loan of 1863 (1881s), act of March 3, 1863.				2,120,950 00	2,120,950 00
Gold certificates, act of March 3, 1863.				9,600 00	9,600 00
Ten-forty bonds of 1864, act of March 3, 1864.				3,400 00	3,400 00
Seven-thirty notes of 1864-65, acts of June 30, 1864, and March 3, 1865.				87,500 00	87,500 00
Five-twenty bonds of 1865, act of March 3, 1865.				186,500 00	186,500 00
Consols of 1865, act of March 3, 1865.				1,130,850 00	1,130,850 00
Consols of 1867, act of March 3, 1865.				380,450 00	380,450 00
Funded loan of 1881, acts of July 14, 1870, and January 20, 1871.	90,309,800 00	90,309,800 00	401,504,900 00	76,763,150 00	687,887,650 00
Funded loan of 1881, acts of July 14, 1870, and January 20, 1871.	44,150,600 00	44,150,600 00			88,801,200 00
Funded loan of 1897, acts of July 14, 1870, and January 20, 1871.	178,890,900 00	178,221,350 00			357,212,250 00
Certificates of deposit, act of June 8, 1872.	19,380,000 00				44,815,000 00
24 per cent. bonds, acts of July 17 and August 5, 1881.	152,240,700 00	24,643,500 00		25,435,000 00	190,553,050 00
24 per cent. bonds, act of March 3, 1883.	61,018,000 00	10,560,050 00		13,670,850 00	74,088,300 00
24 per cent. bonds, acts of July 14, 1870, and January 20, 1871.	479,469,250 00	77,964,350 00		2,508,250 00	557,432,600 00
Total.	1,056,324,950 00	456,615,350 00	579,560,050 00	179,352,080 00	2,271,832,430 00

* Including releases on account of exchanges, transfers, and bonds continued at 24 per cent.

**TABLE R.—STATEMENT of REDEEMED UNITED STATES SECURITIES
COUNT, EXAMINATION, and DESTRUCTION,**

Title of security.	Denominations.				
	1s.	2s.	5s.	10s.	20s.
U. S. notes, new issue	\$15,015 10	\$21,418 40	\$220,679 50	\$351,262 00	\$306,326 00
U. S. notes, series 1869	180,069 26	301,654 80	2,024,319 00	2,980,585 00	2,550,104 00
U. S. notes, series 1874	269,307 00	413,416 00			
U. S. notes, series 1875	2,570,597 00	3,476,414 40	4,760,741 00	1,718,759 00	1,445,910 00
U. S. notes, series 1878	3,759,055 50	2,429,248 00	3,345,113 50	1,777,720 00	1,749,270 00
U. S. notes, series 1880	801,620 00	218,539 00	272,617 00	269,038 00	
Demand notes			170 00	210 00	00 00
One-year notes of 1863				680 00	820 00
Two-year notes of 1863				70 00	
Compound interest notes of 1863				1,170 00	1,440 00
Compound interest notes of 1864				324,580 00	302,180 00
Silver certificates, series 1878				155,730 00	70,800 00
Silver certificates, series 1890				2,985,680 00	
Refunding certificates					
National currency, notes of "failed" and "liquidating" banks	21,208 00	16,468 40	738,060 50	325,928 00	192,120 00
National currency, redeemed and retired	1,098,752 00	774,716 00	19,614,278 00	13,312,677 00	7,085,546 00
Totals	8,695,564 40	7,651,875 00	30,975,973 50	24,193,689 00	13,714,376 00
Redeemed bonds, coupons, ex- changes, and transfers					
Redeemed internal-revenue stamps					

Redeemed United States fractional currency received for destruction.

First issue	
Second issue	
Third issue	
Fourth issue	
Fourth issue, second series	
Fourth issue, third series	
Fifth issue	
Totals	
Aggregate of redeemed United States securities received for destruction	

RECEIVED by the OFFICE of the SECRETARY of the TREASURY, for FINAL during the fiscal year ended June 30, 1881.

Denominations.						Total.
50s.	100s.	500s.	1,000s.	5,000s.	10,000s.	
\$44,000 00	\$70,200 00	\$31,500 00	\$43,000 00	.....	.....	\$1,163,501 00
570,870 00	1,069,570 00	101,500 00	4,082,000 00	.....	.....	18,840,612 00
1,238,770 00	.....	2,140,500 00	.....	.....	.....	4,070,993 00
134,045 00	1,004,000 00	2,836,000 00	.....	.....	.....	17,044,557 00
318,400 00	650,550 00	225,500 00	1,303,000 00	\$225,000 00	\$200,000 00	15,970,837 00
.....	.....	.....	.....	.....	.....	1,552,814 00
200 00	100 00	.....	.....	.....	.....	440 00
300 00	.....	.....	.....	.....	.....	1,800 00
100 00	200 00	.....	.....	.....	.....	300 00
1,250 00	1,600 00	1,500 00	.....	.....	.....	370 00
154,450 00	283,100 00	215,000 00	488,000 00	.....	.....	7,660 00
2,900 00	3,200 00	.....	.....	.....	.....	1,786,310 50
.....	.....	.....	.....	.....	.....	232,430 00
.....	.....	.....	.....	.....	.....	2,985,680 00
56,750 00	58,500 00	5,000 00	2,000 00	.....	.....	1,410,034 90
2,906,100 00	4,551,300 00	500,500 00	815,000 00	.....	.....	50,700,864 00
3,530,835 00	7,686,510 00	6,078,000 00	6,713,000 00	225,000 00	200,000 00	.....
.....	.....	.....	.....	.....	.....	197,278,650 00
.....	.....	.....	.....	.....	.....	1,100,542 19
Denominations.						Total.
3c.	5c.	10c.	15c.	25c.	50c.	
.....	\$85 63	\$162 20	.....	\$303 42	\$407 50	958 75
.....	105 54	211 43	.....	325 58	251 05	893 00
\$42 08	55 16	847 09	.....	1,240 57	2,009 20	4,194 10
.....	.....	4,897 09	\$2,044 22	8,260 09	1,387 05	16,569 05
.....	.....	.....	.....	.....	5,798 50	5,798 50
.....	.....	.....	.....	.....	9,233 00	9,233 00
.....	.....	15,391 54	.....	37,270 01	18,692 50	71,354 05
42 08	246 83	21,509 35	2,044 22	47,400 27	37,758 80	.....
.....	.....	.....	.....	.....	.....	810,139,416 14

TABLE S.—STATEMENT of UNITED STATES SECURITIES, MUTILATED in PRINTING, received by the OFFICE of the SECRETARY of the TREASURY for FINAL COUNT, EXAMINATION, AND DESTRUCTION during the fiscal year ended June 30, 1881.

Title of security.	Total.
National currency, series of 1875	\$11,066,700 00
Notes, series of 1880	917,440 00
Silver certificates, series of 1880	959,280 00
Five-per-cent. registered bonds, funded loan of 1881	3,200,000 00
Five-per-cent. registered bonds, funded loan of 1881, continued at $3\frac{1}{2}$ per cent.	12,538,500 00
Six-per-cent. registered bonds	802,500 00
Six-per-cent. registered bonds continued at $3\frac{1}{2}$ per cent.	8,979,500 00
Currency certificates, series of 1875	2,430,000 00
Overdue coupons cut from bonds before issue received from the Register of the Treasury	7,554,219 82
Unissued national currency (from Comptroller)	312,920 00
Aggregate destroyed	49,412,119 82

TABLE T.—STATEMENT OF DISTINCTIVE PAPER—SILK-THREADED, FIBER—received and delivered by the OFFICE of the SECRETARY of the TREASURY from September 9, 1879, to October 31, 1881.

	Number of sheets.	Number of sheets.
Received from manufacturer		22,231,000
Printed and delivered as notes, bonds, checks, &c.	11,913,916 $\frac{1}{2}$	
In process of printing	1,251,901	
Partly printed and mutilated and returned for destruction	541,041 $\frac{1}{2}$	
Balance on hand October 31, 1881	8,524,141	
		22,231,000

TABLE U.—RETURNS, by JUDGMENTS, of the UNITED STATES COURT of CLAIMS, of PROCEEDS of PROPERTY SEIZED as CAPTURED or ABANDONED under the act of March 12, 1863, PAID from July 1, 1880, to June 30, 1881.

Date.	To whom paid.	Amount.
August 5, 1880	George Patten	\$1,753 30
April 19, 1881	Benjamin B. Goodman	2,902 50
June 29, 1881	Edward J. Quigley	350 08
	Total	5,006 46

TABLE V.—JUDGMENTS of the UNITED STATES COURT of CLAIMS for PROCEEDS of PROPERTY SEIZED as CAPTURED or ABANDONED under the act of March 12, 1863, RENDERED, but NOT PAID, during the fiscal year ended June 30, 1881.

Date of judgment.	Name of claimant.	Amount awarded.
May 9, 1881	W. G. Daniel, administrator of Micoajah Johnston	\$2,698 94

TABLE W.—RECEIPTS and DISBURSEMENTS of UNITED STATES ASSISTANT TREASURERS, and DESIGNATED DEPOSITARY at TUCSON, ARIZONA, during the fiscal year ended June 30, 1881.**BALTIMORE.**

Balance June 30, 1880 \$4,280,551 86

RECEIPTS.

On account of customs	\$3,080,181 56	
On account of internal revenue	372,872 40	
On account of currency redemption	622,028 59	
On account of semi-annual duty	103,564 23	
On account of certificates, act June 8, 1872	2,835,000 00	
On account of Post-Office Department	307,639 77	
On account of transfers	3,894,848 41	
On account of patent fees	130 00	
On account of disbursing officers	1,876,500 43	
On account of interest, in coin	526,596 50	
On account of interest, in currency	40,317 16	
On account of miscellaneous		13,668,629 14
		<u>17,949,181 00</u>

DISBURSEMENTS.

On account of Treasury drafts	8,513,925 75	
On account of Post-Office drafts	237,555 83	
On account of disbursing accounts	2,494,522 86	
On account of currency redemption	622,208 59	
On account of interest, in coin	1,170,261 95	
On account of interest, in currency	526,596 50	
On account of transfers	2,873,965 00	
On account of certificates of deposit, act June 8, 1872	3,325,000 00	
		14,264,035 98
Balance June 30, 1881		<u>3,685,145 02</u>

BOSTON.

Balance June 30, 1880 \$9,815,294 38

RECEIPTS.

On account of customs	\$23,093,378 17	
On account of internal revenue	1,265,254 81	
On account of certificates, act June 8, 1872	605,000 00	
On account of Post-Office Department	1,153,000 35	
On account of transfers	6,619,594 68	
On account of patent fees	8,351 10	
On account of disbursing officers	16,815,054 60	
On account of interest, in coin	4,626,848 82	
On account of interest, in currency		
On account of miscellaneous	1,419,504 95	
		55,006,587 48
		<u>65,421,881 86</u>

DISBURSEMENTS.

On account of Treasury drafts	14,664,189 83	
On account of Post-Office drafts	1,088,780 10	
On account of disbursing accounts	15,431,710 17	
On account of interest, in coin	11,808,320 69	
On account of interest, in currency	8,878,714 10	
On account of certificates of deposit, act June 8, 1872	990,000 00	
On account of fractional currency, minor coin, and silver, redeemed	935,826 09	
On account of miscellaneous	10,266 48	
		53,807,807 46
Balance June 30, 1881		<u>11,614,074 40</u>

TABLE W.—RECEIPTS and DISBURSEMENTS, &c.—Continued.

CHICAGO.		
Balance June 30, 1880		\$3, 246, 444 76
RECEIPTS.		
On account of customs	\$3, 343, 078 04	
On account of internal revenue	3, 268, 005 28	
On account of sale of lands	425, 688 50	
On account of certificates, act June 8, 1872	2, 175, 000 00	
On account of Post-Office Department	1, 591, 309 52	
On account of transfers	14, 199, 516 79	
On account of patent fees	10, 738 00	
On account of disbursing officers	10, 016, 643 68	
On account of redemption account	1, 080 00	
On account of interest, in currency	88, 242 00	
On account of miscellaneous	156, 588 84	
		<u>35, 275, 900 63</u>
		43, 522, 345 39
DISBURSEMENTS.		
On account of Treasury drafts	9, 431, 839 22	
On account of Post-Office drafts	1, 614, 566 76	
On account of disbursing accounts	9, 880, 262 97	
On account of interest, in currency	134, 813 00	
On account of transfers	10, 538, 768 68	
On account of certificates of deposit, act June 8, 1872	2, 250, 000 00	
On account of redemption account	880 00	
		<u>33, 850, 630 63</u>
Balance June 30, 1881		<u>9, 671, 714 76</u>
CINCINNATI.		
Balance June 30, 1880		\$2, 879, 818 07
RECEIPTS.		
On account of customs	\$885, 570 26	
On account of internal revenue	392, 281 44	
On account of fractional currency for redemption	1, 716 00	
On account of fractional silver coin for redemption	541, 430 00	
On account of minor coins for redemption	42, 325 00	
On account of certificates, act June 8, 1872	2, 160, 000 00	
On account of Post-Office Department	496, 570 11	
On account of transfers	6, 968, 637 34	
On account of patent fees	4, 164 95	
On account of disbursing officers	1, 550, 069 01	
On account of interest, in coin	2, 302, 669 78	
On account of interest, in currency	9, 480 00	
On account of miscellaneous	279, 987 32	
		<u>15, 064, 901 16</u>
		18, 544, 719 23
DISBURSEMENTS.		
On account of Treasury drafts	1, 555, 625 32	
On account of Post-Office drafts	468, 269 78	
On account of disbursing accounts	1, 578, 385 47	
On account of minor coins redeemed	42, 325 00	
On account of fractional silver coin redeemed	541, 430 00	
On account of interest, in coin	2, 302, 429 70	
On account of interest, in currency	9, 480 00	
On account of transfers	7, 774, 652 87	
On account of certificates of deposit, act June 8, 1872	1, 765, 000 00	
On account of fractional currency redeemed	1, 716 00	
		<u>16, 069, 298 64</u>
Balance June 30, 1881		<u>2, 475, 425 59</u>

TABLE W.—RECEIPTS and DISBURSEMENTS, &c.—Continued.

NEW ORLEANS.

Balance June 30, 1880 \$3,647,846 83

RECEIPTS.

On account of customs.....	\$3,127,801 74
On account of internal revenue.....	927,021 96
On account of sale of lands.....	45,792 56
On account of Post-Office Department.....	629,283 10
On account of transfers.....	13,034,652 80
On account of patent fees.....	720 00
On account of disbursing officers.....	5,687,166 82
On account of interest, in currency.....	5,872 00
On account of miscellaneous.....	159,589 16
	<hr/>
	23,617,489 65

27,264,786 48

DISBURSEMENTS.

On account of Treasury drafts.....	3,199,070 87
On account of Post-Office drafts.....	681,623 94
On account of disbursing accounts.....	4,353,161 17
On account of interest, in currency.....	5,872 00
On account of transfers.....	14,117,864 50
On account of fractional currency redeemed.....	1,900 00
	<hr/>
	22,858,902 07

Balance June 30, 1881..... 4,905,794 41

NEW YORK.

Balance June 30, 1880 \$100,063,727 89

RECEIPTS.

On account of customs.....	\$143,581,714 82
On account of internal revenue.....	2,854,125 48
On account of certificates of deposit, act June 8, 1872.....	3,430,000 00
On account of Post-Office Department.....	8,866,817 00
On account of transfers.....	186,911,571 11
On account of patent fees.....	5,820 55
On account of miscellaneous.....	67,604,383 14
On account of disbursing accounts.....	189,675,104 14
On account of assay office.....	90,120,183 10
On account of interest accounts.....	61,578,650 65
	<hr/>
	754,428,260 44

854,400,907 28

DISBURSEMENTS.

On account of Treasury drafts.....	351,222,126 94
On account of Post-Office drafts.....	7,364,871 09
On account of disbursing accounts.....	190,344,306 81
On account of assay office.....	93,964,216 19
On account of interest accounts.....	61,904,057 84
On account of gold certificates, canceled and sent to Department.....	2,221,680 00
On account of silver certificates, canceled and sent to Department.....	393,400 00
On account of certificates of deposit, act June 8, 1872, canceled and sent to Department.....	4,245,000 00
On account of fractional currency sent to Department.....	49,000 00
On account of United States bonds, account sinking fund, sent to Department.....	53,274,535 12
On account of United States bonds, account Pacific Railroad sinking fund, sent to Department.....	971,093 84
On account of Louisville and Portland Canal bonds, sent to Department.....	805,000 00
	<hr/>
	706,349,277 76

Balance June 30, 1881..... 88,141,719, 57

TABLE W.—RECEIPTS and DISBURSEMENTS, &c.—Continued.**PHILADELPHIA.**

Balance June 30, 1880 \$18,412,654 84

RECEIPTS.

On account of customs	\$11,166,248 10
On account of internal-revenue stamps	446,310 19
On account of fractional currency for redemption	10,009 84
On account of fractional silver coin for exchange	2,159,600 00
On account of semi-annual duty	577,183 86
On account of certificates, act June 8, 1872	5,980,000 00
On account of Post-Office Department	1,265,349 97
On account of transfers	12,412,678 10
On account of patent fees	4,677 00
On account of disbursing officers	12,772,863 46
On account of interest	960,699 00
On account of miscellaneous	674,531 14
	<hr/>
	48,860,000 16

DISBURSEMENTS.

On account of Treasury drafts	9,447,041 59
On account of Post-Office drafts	1,271,452 98
On account of disbursing accounts	12,080,803 25
On account of fractional silver coin exchanged	2,152,900 00
On account of interest	5,859,577 62
On account of transfers	13,105,808 81
On account of certificates of deposit, act June 8, 1872	7,370,000 00
On account of fractional currency redeemed	10,009 84
	<hr/>
	51,247,003 00

Balance June 30, 1881 15,532,651 61

SAINT LOUIS.

Balance June 30, 1880 \$2,375,848 10

RECEIPTS.

On account of customs	\$2,380,274 99
On account of internal revenue	875,539 17
On account of sale of lands	24,268 85
On account of certificates, act June 8, 1872	1,310,000 00
On account of Post-Office Department	1,573,254 61
On account of transfers	11,996,168 38
On account of patent fees	5,109 25
On account of disbursing officers	7,765,875 94
On account of 5 per cent. redemption fund	359,246 87
On account of Treasurer United States, transfer account	1,058,000 00
On account of miscellaneous	99,842 58
	<hr/>
	27,447,580 64

DISBURSEMENTS.

On account of Treasury drafts	7,713,641 06
On account of Post-Office drafts	1,541,609 10
On account of disbursing accounts	7,873,898 27
On account of Treasurer United States, transfer account	573,313 20
On account of interest, in coin	828,022 00
On account of transfers	6,785,200 00
On account of certificates of deposit, act June 8, 1872	280,000 00
On account of fractional currency redeemed	1,025 00
	<hr/>
	25,591,308 63

Balance June 30, 1881 5,222,220 11

TABLE W.—RECEIPTS and DISBURSEMENTS, &c.—Continued.**SAN FRANCISCO.**

Balance June 30, 1880..... *\$25,339,625 14

RECEIPTS.

On account of customs.....	\$6,850,841 73	
On account of internal revenue	8,586,007 13	
On account of sale of lands	286,392 73	
On account of standard silver dollars for silver certificates	420,000 00	
On account of transfer, standard silver dollars.....	707,000 00	
On account of Post-Office Department	617,380 20	
On account of transfers	10,138,200 00	
On account of patent fees	14,341 75	
On account of disbursing officers	13,583,096 79	
On account of miscellaneous	1,352,838 69	
		37,535,079 02
		62,874,704 16

DISBURSEMENTS.

On account of Treasury drafts.....	8,272,103 75	
On account of Post-Office drafts	578,533 67	
On account of disbursing accounts.....	11,857,426 43	
On account of bullion account.....	1,500,000 00	
On account of interest, in coin	856,497 92	
On account of transfers	8,907,625 00	
		31,472,186 67
Balance June 30, 1881.....		31,402,517 49

TUCSON.

Balance June 30, 1880..... \$224,655 91

RECEIPTS.

On account of customs.....	\$15,983 73	
On account of internal revenue	87,262 95	
On account of sale of lands	8,182 39	
On account of Post-Office Department, surplus money-order fund.....	82,278 00	
On account of transfers, drafts on assistant treasurers at New York and San Francisco	250,000 00	
On account of disbursing officers.....	46,835 95	
On account of Secretary's special deposit account.....	450 00	
On account of deposits for credit to disbursing officers' accounts	1,509,428 92	
		1,950,421 94
		2,175,077 85

DISBURSEMENTS.

On account of Treasury drafts	27,619 33	
On account of disbursing accounts, checks paid.....	1,268,635 14	
On account of Secretary's special deposit account.....	50 00	
On account of transfers	645,840 79	
		1,942,145 26
Balance June 30, 1881.....		232,932 59

* The reserve fund, amounting to \$3,340,000, is included in this amount.

REPORT OF COMMISSIONER OF INTERNAL REVENUE.

REPORT OF THE COMMISSIONER OF INTERNAL REVENUE.



TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, November 25, 1881.

SIR: The receipts of internal revenue for the fiscal year 1879 were \$113,449,621.38; for the fiscal year 1880, \$123,981,916.10; for the fiscal year ended June 30, 1881, \$135,229,912.30, and the receipts for the first four months of the present fiscal year have been \$50,876,970.11, being \$7,061,722.85 in excess of the receipts for the corresponding months of the last fiscal year. If this increase should be maintained during the remaining eight months of the fiscal year, the receipts for 1882 will be fully \$157,000,000.

Following is a statement of the receipts of internal-revenue taxes from the various objects of taxation during the past two fiscal years:

	1880.	1881.	Increase.	Decrease.
SPIRITS.				
Spirits from fruit	\$905,201 75	\$1,531,075 83	\$625,874 08	.....
Spirits from grain, molasses, &c.	55,018,917 43	60,683,051 73	5,669,134 30	.....
Rectifiers	172,004 60	170,145 99	.....	\$1,858 61
Liquor dealers	4,578,810 57	4,741,111 89	162,301 32	.....
Miscellaneous	515,574 44	28,589 44	.....	486,985 00
Total of spirits	61,185,508 79	67,153,974 88	5,968,466 09	.....
TOBACCO.				
Cigars	14,206,819 49	16,095,724 78	1,888,905 29	.....
Cigarettes	715,269 39	992,981 22	277,711 83	.....
Snuff	634,609 84	689,183 03	54,573 69	.....
Tobacco, chewing and smoking	21,170,154 40	22,833,287 60	1,663,133 20	.....
Dealers in leaf tobacco	88,329 10	76,996 76	.....	11,332 34
Dealers in manufactured tobacco	1,864,422 41	1,976,071 55	111,649 14	.....
Manufacturers of tobacco and cigars	153,132 71	151,442 57	.....	1,690 14
Producers of tobacco	28,700 45	26,258 13	.....	2,442 32
Miscellaneous	8,702 79	13,045 67	4,342 88	.....
Total of tobacco	38,870,140 08	42,854,991 31	3,984,851 23	.....
FERMENTED LIQUORS.				
Ale, beer, lager, and porter	12,346,077 20	13,237,700 63	891,623 37	.....
Brewers' special tax	201,305 97	195,308 52	.....	6,007 45
Dealers in malt liquors	282,329 61	267,232 06	.....	15,097 55
Total of fermented liquors	12,829,802 84	13,700,241 21	870,438 37	.....
BANKS AND BANKERS.				
Bank deposits	2,510,775 43	2,946,906 64	436,131 21	.....
Bank capital	811,436 48	811,006 35	.....	430 13
Bank circulation	28,773 37	4,295 08	.....	24,478 29
Total of banks and bankers	3,350,985 28	3,762,208 07	411,222 79	.....

	1880.	1881.	Increase.	Decrease.
MISCELLANEOUS.				
Bank checks	\$2,162,310 00	\$2,253,411 20	\$91,101 20	
Friction matches	3,237,546 00	3,278,580 62	41,034 62	
Patent medicines, perfumery, cosmetics, &c.	1,733,840 30	1,843,263 90	109,423 60	
Penalties	383,755 08	231,078 21		\$152,676 87
Collections not otherwise provided for	228,027 73	152,162 90		75,864 83
Total of miscellaneous	7,745,479 11	7,758,496 83	13,017 72	
Aggregate receipts	123,981,916 10	135,229,912 30	11,247,996 20	

The quantities of spirits, cigars, cigarettes, snuff, tobacco, and beer upon which taxes were paid during this period, were as follows:

Spirits from fruit, 1880—1,005,781 gallons; 1881—1,701,206 gallons; increase, 695,425.
 Spirits from grain, &c., 1880—61,126,634 gallons; 1881—67,426,000 gallons; increase, 6,299,366.
 Number of cigars, 1880—2,367,803,248; 1881—2,682,620,797; increase, 314,817,549.
 Number of cigarettes, 1880—408,708,366; 1881—567,395,983; increase, 158,687,617.
 Pounds of snuff, 1880—3,966,308; 1881—4,307,394; increase, 341,086.
 Pounds of tobacco, 1880—182,809,526; 1881—142,706,011; increase, 10,396,485.
 Barrels of ale, beer, &c., 1880—13,347,110; 1881—14,311,026; increase, 963,918.

REDUCTION OF INTERNAL TAXES.

The large increase in the receipts of the government and the great reduction in the interest and principal of the public debt are causing discussion as to the propriety of reducing the income of the government by lowering some of the taxes and dropping others altogether.

Attention is called to the recent action of the National Distillers' Association, in favor of applying to Congress for a reduction of the tax on distilled spirits. These tax-payers seem to think that the time has come when a portion of the tax from their productions can be taken off, that tax now amounting to 300 per cent. upon fine whiskies and 600 per cent. upon ordinary spirits.

Whenever the wants of the government will allow a reduction of internal taxation, my opinion is that it will be wise to confine these taxes to distilled spirits, malt liquors, tobacco and its products, and to special taxes upon manufacturers and dealers in these articles, and to fix the taxes at such rates as will yield the amount of revenue necessary to be raised from these sources.

AMOUNTS COLLECTED, BY DISTRICTS, AND COST OF COLLECTION.

Immediately after the close of the past fiscal year an examination was made of the accounts of the collectors of internal revenue, and it was found that they had accounted for all the public moneys which came to their hands. I am gratified to be able to state that during the past five fiscal years \$602,310,797.30 have been collected, and that the entire amount has been paid into the Treasury without any loss to the government by defalcation.

The cost of collection for the past fiscal year, distributed among the different items of appropriation, was as follows:

For salaries and expenses of collectors, including pay of deputy collectors, clerks, &c.	\$1,898,103 43
For salaries and expenses of revenue agents, surveyors of distilleries, gaugers, storekeepers, and miscellaneous expenses	2,365,000 00
For stamps, paper, and dies	473,803 07
For expenses of detecting and punishing violations of internal revenue laws	63,769 98
For salaries of officers, clerks, and employes in the office of Commissioner of Internal Revenue	253,330 00
Total	5,054,096 43

The entire expense for the past five years has been \$21,979,002, being three and sixty-four one hundredths per cent. upon the amount collected; and in the disbursement of this money there has been no loss to the government. This satisfactory result is due to the intelligence, capacity, and fidelity of the officers and employes of the Internal Revenue Service, to whom I desire to convey my appreciation of their laudable efforts to reach and maintain the highest standard of excellence.

Following is a statement showing the aggregate collections in each collection district during the fiscal year 1881, with the names of the several collectors:

Collection districts.	Names of collectors.	Aggregate collections.
First Alabama	Louis H. Mayer	\$9, 143 28
Do	Albion L. Morgan	46, 287 09
Second Alabama	James T. Rapier	75, 221 02
Arizona	Thomas Cordis	38, 008 21
Arkansas	Edward Wheeler	132, 086 94
First California	William Higby	3, 277, 931 88
Fourth California	Amos L. Frost	335, 458 98
Colorado	James S. Wolfe	215, 051 06
First Connecticut	Joseph Selden	283, 883 46
Second Connecticut	David F. Hollister	295, 806 56
Dakota	John L. Pennington	48, 603 06
Delaware	James McIntire	311, 066 76
Florida	Dennis Eagan	254, 889 51
Second Georgia	Andrew Clarke	266, 405 74
Third Georgia	Edward C. Wade	97, 727 74
Idaho	Austin Savage	13, 806 60
Do	Ronello W. Berry	11, 993 57
First Illinois	Joel D. Harvey	9, 905, 157 69
Second Illinois	Lucien B. Crooker	247, 243 89
Third Illinois	Alfred M. Jones	488, 092 53
Do	A. H. Hershey	41, 704 54
Do	Albert Woodcock	41, 608 57
Fourth Illinois	John Tillson	1, 203, 221 51
Fifth Illinois	Howard Knowles	11, 425, 181 77
Seventh Illinois	John W. Hill	67, 884 77
Eighth Illinois	Jonathan Merriam	1, 407, 226 90
Thirteenth Illinois	Jonathan C. Willis	962, 409 34
First Indiana	James C. Yeatch	261, 752 57
Fourth Indiana	Will Cumback	3, 399, 781 14
Sixth Indiana	Frederick Baggs	1, 094, 927 90
Seventh Indiana	Delos W. Minahall	2, 253, 760 27
Tenth Indiana	George Moon	174, 925 19
Eleventh Indiana	John F. Wildman	96, 156 41
Second Iowa	Sewall S. Farwell	167, 240 11
Do	John W. Green	88, 090 39
Third Iowa	James E. Simpson	281, 317 63
Fourth Iowa	John Connell	168, 046 93
Fifth Iowa	Lampson P. Sherman	219, 081 92
Kansas	John C. Carpenter	239, 527 33
Second Kentucky	William A. Stuart	672, 150 61
Fifth Kentucky	James F. Buckner	2, 277, 152 78
Do	William S. Wilson	1, 212, 519 39
Sixth Kentucky	Winfield S. Holden	2, 064, 451 74
Do	John W. Finnell	1, 120, 769 29
Seventh Kentucky	Armsted M. Swope	1, 009, 848 31
Eighth Kentucky	William J. Landram	216, 681 51
Ninth Kentucky	John E. Blaine	145, 579 63
Louisiana	Morris Marks	760, 618 92
Maine	Franklin J. Rollins	82, 457 06
Third Maryland	Robert M. Proud	2, 334, 864 22
Fourth Maryland	Daniel C. Bruce	25, 011 82
Do	Webster Bruce	123, 587 37
Third Massachusetts	Charles W. Slack	1, 454, 636 28
Fifth Massachusetts	Charles C. Dams	857, 447 12
Tenth Massachusetts	Edward R. Tinker	387, 597 80
First Michigan	Luther S. Trowbridge	1, 223, 504 44
Third Michigan	Harvey B. Rowleson	249, 175 12
Fourth Michigan	Sluman S. Bailey	137, 251 82
Sixth Michigan	Charles V. De Land	177, 343 89
First Minnesota	Andrew C. Smith	116, 126 82
Second Minnesota	William Rickel	329, 013 51
Mississippi	James Hill	96, 122 19
First Missouri	Isaac H. Sturgeon	5, 543, 333 70
Second Missouri	Alonzo B. Carroll	66, 451 05
Fourth Missouri	Rynd E. Lawder	388, 170 56
Fifth Missouri	David H. Budlong	145, 571 72

Collection districts.	Names of collectors.	Aggregate collections.
Sixth Missouri.....	Robert T. Van Horn.....	\$286,623 16
Do.....	Phillip Doppler.....	40,190 20
Montana.....	Thomas P. Fuller.....	44,481 67
Nebraska.....	Lorenzo Crounse.....	962,064 86
Nevada.....	Frederick C. Lord.....	53,421 41
New Hampshire.....	Andrew H. Young.....	809,720 94
First New Jersey.....	William P. Tate.....	288,810 32
Third New Jersey.....	Culver Barclow.....	326,683 57
Fifth New Jersey.....	Robert B. Hathorn.....	4,258,182 42
New Mexico.....	Gustavus A. Smith.....	47,465 89
First New York.....	Rodney C. Ward.....	2,950,673 22
Second New York.....	Marshall B. Blake.....	3,377,650 78
Third New York.....	Max Weber.....	5,757,541 95
Eleventh New York.....	Moses D. Stivers.....	208,236 50
Twelfth New York.....	Jason M. Johnson.....	545,067 54
Fourteenth New York.....	Ralph T. Rathrop.....	800,482 13
Fifteenth New York.....	Thomas Stevenson.....	294,733 58
Twenty-first New York.....	James C. P. Kincaid.....	326,846 06
Twenty-fourth New York.....	John B. Strong.....	494,109 45
Twenty-sixth New York.....	Benjamin De Voe.....	316,068 22
Twenty-eighth New York.....	Burt Van Horn.....	974,838 32
Thirtieth New York.....	Frederick Buell.....	1,377,900 80
Second North Carolina.....	Elihu A. White.....	74,432 35
Fourth North Carolina.....	Isaac J. Young.....	850,967 45
Fifth North Carolina.....	William H. Wheeler.....	1,015,329 58
Do.....	George B. Everitt.....	36,255 94
Sixth North Carolina.....	John J. Mott.....	490,455 06
First Ohio.....	Amor Smith, jr.....	12,538,346 58
Third Ohio.....	Robert Williams, jr.....	1,606,871 17
Fourth Ohio.....	Robert P. Kennedy.....	512,582 86
Sixth Ohio.....	James Pursell.....	352,210 02
Seventh Ohio.....	Charles C. Walcott.....	594,583 31
Tenth Ohio.....	Clark Waggoner.....	1,080,568 12
Eleventh Ohio.....	Benjamin F. Coates.....	1,398,257 92
Fifteenth Ohio.....	Jewett Palmer.....	195,871 80
Eighteenth Ohio.....	Worthy S. Streater.....	806,538 82
Oregon.....	John C. Cartwright.....	85,004 14
First Pennsylvania.....	James Ashworth.....	2,678,845 83
Eighth Pennsylvania.....	Joseph T. Valentine.....	622,634 45
Ninth Pennsylvania.....	Thomas A. Wiley.....	1,278,820 81
Twelfth Pennsylvania.....	Edward H. Chase.....	370,256 14
Fourteenth Pennsylvania.....	Charles J. Bruner.....	212,589 06
Sixteenth Pennsylvania.....	Edward Scull.....	211,588 05
Nineteenth Pennsylvania.....	Charles M. Lynch.....	137,250 54
Twentieth Pennsylvania.....	James C. Brown.....	94,909 77
Twenty-second Pennsylvania.....	Thomas W. Davis.....	1,408,472 82
Twenty-third Pennsylvania.....	John M. Sullivan.....	652,836 95
Rhode Island.....	Ellisha H. Rhodes.....	209,079 27
South Carolina.....	Ellery M. Brayton.....	135,907 16
Second Tennessee.....	James M. Melton.....	110,174 06
Fifth Tennessee.....	William M. Woodcock.....	922,014 14
Eighth Tennessee.....	Robert F. Patterson.....	114,574 82
First Texas.....	William H. Sinclair.....	101,043 60
Third Texas.....	Benjamin C. Ludlow.....	80,784 41
Fourth Texas.....	Adam G. Malloy.....	29,178 09
Do.....	Theodore Hitchcox.....	87,629 51
Utah.....	Ovando J. Hollister.....	43,116 79
Vermont.....	Charles S. Dana.....	53,145 83
Second Virginia.....	James D. Brady.....	943,416 86
Third Virginia.....	O. H. Russell.....	2,076,473 46
Fourth Virginia.....	William L. Fernald.....	1,053,200 58
Fifth Virginia.....	J. Henry Rives.....	1,763,176 49
Sixth Virginia.....	Beverly B. Botts.....	226,778 26
Washington.....	James R. Hayden.....	32,763 73
First West Virginia.....	Isaac H. Duval.....	340,708 62
Second West Virginia.....	George W. Brown.....	104,807 00
Do.....	Francis H. Pierpont.....	7,205 71
First Wisconsin.....	Irving M. Bean.....	2,378,683 87
Second Wisconsin.....	Henry Harnden.....	160,962 53
Third Wisconsin.....	Charles A. Galloway.....	228,860 40
Sixth Wisconsin.....	Hiram E. Kelley.....	196,550 22
Wyoming.....	Edgar P. Snow.....	18,561 18
Total from collectors.....		127,851,634 06
Cash receipts from sale of adhesive stamps.....		7,375,256 72
From salaries (repealed tax).....		3,021 92
Total receipts from all sources.....		135,229,912 30

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal Revenue Service for the fiscal year ending June 30, 1883, as follows :

For salaries and expenses of collectors	\$2, 100, 000
For salaries and expenses of thirty-five revenue agents, for surveyors, for fees and expenses of gaugers, for salaries of storekeepers, and for miscellaneous expenses	2, 400, 000
For dies, paper, and stamps	500, 000
For detecting and bringing to trial and punishment persons guilty of violating the internal revenue laws, including payment for information and detection	75, 000
For salaries of officers, clerks, and employes in the office of the Commissioner of Internal Revenue	255, 080
Total	5, 330, 080

ENFORCEMENT OF THE LAWS.

I am glad to be able to report that there is a commendable disposition on the part of the great body of tax-payers to yield a ready obedience to the laws, and that the taxes are collected with the least possible friction. In the collection districts where frauds in the manufacture and sale of spirits and tobacco have been rife, and where resistance to authority has prevailed, there has been a manifest improvement in public sentiment. While it is shown by a table on page 82 that during the past sixteen months 859 illicit distilleries have been seized, and 1,510 illicit distillers arrested, I am enabled to report that illicit distilling has, by the active operations of the past five years, been reduced to a minimum, and the illicit manufacture of tobacco has for the most part been abandoned. The business of "blockading," so called, that is, the sale of illicit whisky and tobacco from peddlers' wagons, has almost been suppressed. Bands of illicit distillers combined together in defiance of law have been broken up, and forcible resistance to the officers of the government, though it has not entirely ceased, is of much less frequent occurrence than heretofore. The practice so long in vogue of law-breakers resorting to the processes of the State courts as a means of revenging themselves upon the officers of the government for the enforcement of the laws of the United States has been to a great extent discontinued. Cordial relations now exist in most cases between the officers of the United States charged with the enforcement of the internal revenue laws, and the officers of the State governments. This satisfactory condition of things has been brought about by a just, firm, and conciliatory enforcement of the laws. As a result, a strong public sentiment has set in against frauds upon the revenues of the government and in favor of sustaining its authority. Respectable citizens who in times past, though opposed to these frauds, were not disposed to give information and aid in their suppression, for fear of injury to their persons or property, now take a bold stand against them, and in some districts good citizens have formed committees to co-operate with the officers of the government in the suppression of the illicit manufacture and traffic in whisky. By maintaining a careful supervision over those districts where frauds have hitherto prevailed, and having them regularly policed by deputy collectors, I believe that a relapse into the former condition of fraud, lawlessness, and bloodshed will be prevented.

The extraordinary expenses incident to the suppression of frauds upon the revenue in the illicit manufacture and sale of whisky and tobacco during the past five years, in the districts of second Alabama, Arkan-

sas, second Georgia, third Georgia, fourth North Carolina, fifth North Carolina, sixth North Carolina, South Carolina, second Tennessee, fifth Tennessee, eighth Tennessee, and fifth Virginia, where frauds on the revenue have most prevailed, have been about \$285,000. The net gains are the establishment of the supremacy of the laws, and their comparatively peaceful observance and enforcement, and an increase in the collection of internal revenue taxes in the districts named, as follows:

1879 over 1878, an increase of.....	\$628, 283
1880 over 1878, an increase of.....	735, 418
1881 over 1878, an increase of.....	1, 220, 285
Total increase.....	2, 583, 986

PROTECTION OF REVENUE OFFICERS.

I again recommend additional legislation for the protection of the lives and persons of officers of the United States from the unlawful assaults of those who resist their authority. There should be a law for the trial and punishment in the courts of the United States of persons who kill or make assaults with intent to kill officers of the United States while engaged in the performance of their lawful duties. At this time the only offenses cognizable in the courts of the United States for acts of this character are obstructing and conspiring to obstruct the enforcement of the law, the punishment for which is entirely inadequate to the many heinous crimes against the lives and persons of officers of the government which have been committed within the past few years.

PENSIONS TO WIDOWS AND ORPHANS OF OFFICERS KILLED.

The struggle maintained for the past five years for the suppression of illicit distilling has resulted in the killing of 28 and the wounding of 64 officers and employes.

Amongst the number who lost their lives while enforcing the laws of the United States against illicit distillers was Lieutenant McIntire, of the Second United States Infantry, who was killed in Georgia February 9, 1877. By reason of his being an officer of the United States Army his widow has been awarded a pension of \$15 a month (the highest rate allowed by law) and \$2 a month for each of her five children. This is eminently just and proper.

On the 9th of August, 1878, Deputy Collector Cooper, of Knoxville, Tenn., whilst co-operating with other officers in putting down armed resistance to the law, was shot and instantly killed, and on the 20th of July last Deputy Collector Thomas L. Brayton, of South Carolina, was killed by an illicit distiller, under circumstances of peculiar atrocity. Each of these officers left a wife and children bereft of their natural means of support. Deputy Collectors Cooper and Brayton, equally with Lieutenant McIntire, lost their lives in the service of the government and in the effort to enforce its laws against armed resistance, but being in the civil instead of in the military service of the government, the law makes no provision for the relief of their widows and orphans. This distinction is not just, and I respectfully suggest the propriety of legislation authorizing suitable pensions to be awarded to the widows and dependent families of officers and employes killed in the enforcement of the law, and directing proper provisions to be made for officers and employes wounded or disabled in the service.

FIXED SALARIES FOR U. S. MARSHALS AND DISTRICT ATTORNEYS.

Wherever the rights of a citizen in person or property are involved it is better that an officer shall err by doing too little than by doing too much. The best and most satisfactory work of an officer is performed from a sense of duty. Where the pecuniary interests of the officer are promoted by the oppression of the citizen there is great danger of abuse, and a system of laws which makes it the interest of an officer to thus misuse his authority is wrong in principle, and will, by the permanent temptation to evil, breed abuses even in long established and well ordered communities under the most careful system of administration. In new and remote settlements this practice, at times, will be little better than brigandage.

I regard the system of fees and allowances to marshals and district attorneys as open to this objection. Their maximum compensation is fixed by law and the orders of the Attorney-General, but the amount actually received depends almost wholly upon the institution and prosecution of cases in court. While these officers are paid out of the Treasury in respect to cases in which the United States is a party, the compensation thus paid is for fees made, expenses incurred, and services rendered in connection with criminal and civil cases instituted in behalf of the United States. The district attorney is made the judge of the propriety of commencing a criminal prosecution against a citizen on account of which he and the marshal will receive pay from the government whether the party be guilty or innocent. These officers may prefer complaints against citizens, cause United States commissioners to issue warrants, may arrest and examine the parties before the commissioner and the district attorney, marshal, guard, witnesses, and the commissioner will all get their fees from the government even though the party arrested be discharged.

Instances have been brought to my attention where numerous prosecutions have been instituted for the most trivial violations of law, and the arrested parties taken long distances and subjected to great inconvenience and expense, not in the interest of the government, but apparently for no other reason than to make costs. I have consulted with a number of prominent district attorneys and marshals, and they all concurred with me in condemning the system under which they are compensated for their services as one calculated to encourage abuses. It is not to be wondered at that abuses have grown up under such a system. The wonder is that the abuses are not greater. A remedy will be found by fixing by law the salaries of district attorneys and marshals, and paying them as other officers from the Treasury, and authorizing the Attorney-General to fix the salaries and traveling expenses of deputy marshals in the same manner that the salaries and traveling expenses of deputy collectors of internal revenue are now fixed. This plan would relieve these officers from all temptation to institute prosecutions for petty and trivial violations of the revenue laws where no frauds were committed or intended.

THE CIVIL SERVICE.

The improvement of the civil service is a subject which has received much public attention, and will probably be considered by Congress during the coming session. I venture to offer a few suggestions which, I trust, will not be regarded as out of place in this report.

There is unquestionably on every hand an earnest desire to have the

offices filled by persons who are honest, capable, and diligent, and to have the business between the government and the people transacted promptly, acceptably, and in a thorough, business-like manner. The chief point of discussion seems to be in respect to the manner of making appointments to and removals from office. It is insisted by some that the best civil service will be found in making it absolutely non-partisan; that is to say, that political considerations shall not enter into the question of applications for appointment to office, nor into the exercise of the powers of appointment and removal.

It would seem axiomatic that the tenure of office and the powers of appointment and removal should agree with the genius of the government and the spirit of the people from whom all powers emanate.

Our governments, State and National, are founded upon the elective system. Originally, the constitutions of many of the States made provision for the legislatures to choose the judiciary. The growth of the spirit of self-government in process of time changed most of these constitutions, so that to-day, in nearly all the States of the Union, the judges are elected by the people for a fixed term of years. The wide diffusion of education and knowledge amongst the people, the ease of obtaining information of public affairs through the press, the constant participation in the affairs of government at the ballot-box and otherwise, and the important and stirring political events of the past twenty years have so wrought upon the people of this country that they now take more interest in public affairs than ever before, and the great mass of educated and intelligent men competent to hold office are identified with one or the other of the political parties of the country. In fact, it has come to be expected that every citizen of standing, and worthy of consideration, will have definite political opinions and affiliations. This being the case, it is obvious that there are not existing in the country men suitable for holding the public offices who are free from political convictions; so that, in point of fact, in selecting officers it is necessary to choose from one or the other of the political parties of the country.

To give the country a government of the people, the principles influencing the exercise of the power of appointment should be in harmony with the principles controlling the people in making choice of officers through the elective franchise.

If this proposition be sound, it remains to be ascertained by what rule the people are governed when they come to cast their ballots for elective officers. In respect to the great majority of people, the rule may be safely stated thus: The elector demands that the candidate shall be honest and capable, and that he shall agree with him in his political opinions. We give expression to our political convictions at the polls by electing men to make and to enforce the laws who agree with us politically. The principle of agreement in political opinions is the great test of voting for candidates from President to constable.

It is argued that the inferior officers and clerks employed by the government at the capital and throughout the country can perform their duties satisfactorily, notwithstanding their opinions differ from the dominant political party, and the conclusion is drawn that therefore changes should not be made in these positions where the persons are found to be honest, capable, and diligent. To me it seems entirely improbable that such a rule will be adopted with the concurrence of the people, considering the fact that the political complexion of the country will be changed only after a great struggle and elaborate discussion. Such a change necessarily implies a deliberate opinion on the part of the people that the party proclaimed as dominant is better fitted to ad-

minister the government than the party it is to supersede. The electors who bring the party into power and the chief men who take office as the result of the election will no doubt entertain the opinion that men equally honest and capable can be selected from their own party to fill the various offices of the government, and they will no doubt insist that to insure a successful administration it is absolutely necessary to make many changes. In fact the struggle at the polls was to change the policy of the government by changing its officers.

Between the position on the one hand that no changes shall be made, and on the other hand that all shall be changed, there would seem to be a ground, at once reasonable and just, upon which all might stand. It occurs to me that if the leading and confidential positions in each department and bureau were subject to change at any time, for reasons satisfactory to the head of the department, and all the clerkships and other employments were for terms of four years, greater stability would be given to the service, sudden and sweeping changes would be avoided, and as these terms would be constantly expiring, the entire body of the public service would be within the easy reach of public opinion.

FIXITY OF TENURE.

Fixity of tenure is recognized as a wise limitation upon the power of choosing officers by ballot. So, upon principle, the same limitation may be applied to the appointing power, with acceptability to the people, but it is inconsistent with the genius of our government, and contrary to the public sentiment of the people to have the great body of the officers and employés of the executive branch of the government to hold their positions by a life tenure, or during good behavior. Such a system would create a privileged class removed from the influences of popular sentiment, which in this country is a constantly operating force favorable to honest, efficient administration. It would repress the laudable and honorable ambition of other citizens to serve the government in official positions and would manifestly tend to weaken the hold that our system of popular government has upon the minds of the people.

I am of opinion that the highest type of civil administration can be found by giving increased certainty to the official tenure by which offices are now held, but leaving them within the easy control of public sentiment, so that the whole official body can be kept abreast with the progressive opinions of the people.

One of the most important changes to be made in the present system is to provide by law for a fixed tenure for subordinate officers and clerks appointed by the various heads of departments. Where an applicant for appointment, whose indorsements as to character, standing, and habits are satisfactory, has passed a suitable examination, as now provided for by law, the appointment should be on trial, say, for a period of twelve months. At the end of this time if the appointee has been diligent in the performance of duty and has shown an aptitude for the service, he should be appointed for a term of three years, and be eligible for reappointment.

PROMOTIONS, REMOVALS, AND RETIREMENTS.

The promotions from grade to grade are necessarily slow. With the great majority of clerks, therefore, in all the departments the hope of promotion does not constitute a very powerful motive to excel. It would greatly tend to secure efficiency in the service to provide that the reg-

ular pay of 10 per cent. of the clerks in each bureau might be increased at the beginning of each fiscal year, say, 5 per cent. for marked capacity, fidelity, and zeal in the discharge of duty, this increase to be made upon the certificate of the head of division, the chief clerk, and the head of the bureau. Promotions should be made strictly upon merit, after a suitable examination, and upon the recommendation of the head of the proper bureau.

The removals of clerks and employes should be for dishonesty, incapacity, neglect of duty, insubordination, intemperance, immorality, or inability, such disqualifications to be ascertained under suitable regulations prescribed by the head of the proper department.

Heads of divisions and persons occupying confidential relations to the heads of departments and bureaus should be subject to change for reasons satisfactory to the head of the department.

Persons retiring from the service upon resignation or expiration of term, without fault, should be given an honorable discharge. The removal from the service of persons rendered unfit by the infirmities of years, or from other causes disconnected from misconduct, is at all times an unpleasant duty to perform, especially when such officers or clerks have rendered valuable services through a number of years and from their meager salaries have been unable to lay by a competency for old age. To mitigate the hardship of such cases and to insure a proper recognition of faithful service I would suggest the propriety of providing by law that all subordinate officers, clerks, and employes retired, without fault, by resignation, expiration of term, or inability after a service of four years, shall be entitled to receive one month's pay for each year and *pro rata* for each fraction of a year of service rendered, such retiring pay to be computed at the rate of pay the person has received from time to time.

RECAPITULATION.

The adoption of this system would embody the following ideas:

1. The establishment of a term of office of four years for subordinate officers, clerks, and employes.
2. Requiring all applicants for appointment to be well indorsed as to character, and to stand a proper examination as to attainments.
3. A temporary appointment for one year, on trial.
4. If found worthy, the temporary officer or clerk to be appointed for three years, the balance of a regular term of four years.
5. The officer or clerk to be eligible for reappointment.
6. As a stimulus to the exercise of marked capacity, fidelity, and zeal in the service, the pay of 10 per cent. of the clerks of each bureau to be increased 5 per cent. upon proper certificates at the commencement of each fiscal year.
7. Promotions to be upon merit, ascertained by examination and certified by the head of the bureau.
8. Causes for removal to be dishonesty, incapacity, neglect of duty, insubordination, intemperance, immorality, or inability.
9. Persons retiring, without fault, to receive an honorable discharge.
10. Subordinate officers, clerks, and employes, retired, without fault, after a service of four years, to receive retiring pay, equal to one month's pay for each year and *pro rata* for each fraction of a year of service.

The principles suggested could readily be applied to the entire civil service of the country.

In respect to the question of retiring pay, I am satisfied that the great majority of the persons to whom it would apply are solely dependent

upon their salaries for the support of themselves and families. Inquiry in the Internal Revenue Office shows the fact that the average number of persons dependent upon the salaries of clerks and employes is as follows: Salaries of \$1,800, \$1,600, \$1,400, \$1,200, and \$720, the average is four persons to each salary; salaries of \$1,000, three persons; salaries of \$900, two persons; and salaries of \$660, five persons to each salary. It is obvious from this statement that persons drawing salaries of \$1,800 and less, will have but little left at the end of the year after supporting their families. It will be readily understood that, with a knowledge of such facts, the head of a bureau will be disposed to hesitate to recommend the discharge of persons who, after serving the government a number of years with fidelity, have become incapacitated for a proper performance of duty by old age. They thus become pensioners on the government and are retained to the injury of the service. The proposed provision for retiring pay, if adopted, would, as before stated, mitigate the hardship of discharging such persons from the service, and would, in my opinion, be a satisfactory solution of a difficult and delicate problem.

TERM OF OFFICE OF COLLECTORS.

In my annual report for the year ended June 30, 1877, I used the following language on the subject of tenure of office of collectors:

I call your attention to the fact that the law creating the office of collector of internal revenue fixes no tenure to the office. In my opinion it is altogether desirable that the term of this office should be fixed at four years. It often occurs that when a collector has served for a longer period than four years, constant efforts are being made for his removal; and many officers, however well they may have discharged their duties, feel, after a four years' service, uncertain as to the length of time they will be retained in office. Where an officer is appointed for a term of four years he has a right to expect that if he performs his duty diligently and faithfully he will not be disturbed until his term expires, and this feeling of security I regard as an important element in maintaining a good public service. From my limited observation in public life, I have come to the conclusion that when it can reasonably be done there should be a fixed tenure of all officers of the government. I have the honor to recommend that a law be passed fixing the tenure of office of all collectors of internal revenue hereafter appointed at a term of four years.

I now renew my recommendation in the hope that this subject will receive the early and earnest attention which it demands. It is an anomaly in the creation of important executive offices to omit fixing four years as the official term. By sections 769, 779, 2613, and 3830, United States Revised Statutes, the term of office of district attorneys, marshals, collectors of customs, naval officers, surveyors, and postmasters is fixed at four years. The original act, from which some of these sections are taken, was approved September 24, 1789, and the rule thus early adopted has, I believe, been maintained by subsequent legislation, with the exception of the act of July 1, 1862, creating the office of collector of internal revenue.

ADDITIONAL TAXES DUE FROM BANKS.

Last March certain facts came to the knowledge of the collector of internal revenue at Chicago which led him to believe that one of the banks of that city had failed to make full returns of its capital and deposits for taxation. At the collector's request I sent a competent revenue agent to make an examination of the books of the bank, which was done under the supervision of the collector, and it was found that a large amount of taxes was due the government. The books of all the banks in the city of Chicago making returns to this office were also examined, and in most cases it was found that errors had been made in rendering their returns, though in a number of instances the amounts involved were not large. In the case of certain foreign banks doing

business in that city, large amounts of taxes were found due on capital brought into the United States and actually employed in the business of banking.

The result of the examination in Chicago seemed to make it necessary to scrutinize the returns of the bankers of other cities. I therefore detailed a number of revenue agents to report to the collectors of internal revenue in the cities of Baltimore, Philadelphia, New York, and Boston, and the books of many of the banks were examined. A number of new and interesting questions of law arose upon the application of the statute to the varied and intricate business operations of bankers. It was found that while the returns of some banks had been accurate to the last cent the returns of others had been made with deductions as to both capital and deposits which in the opinion of this office were not admissible under the law.

Many bankers have submitted their books for examination without the necessity of invoking legal proceedings, and have shown a willingness that their entire liability for taxation shall be ascertained. Many other bankers have agreed to carefully examine their books and make full statements under the decisions recently rendered by this office of such additional taxes as they may be liable for, such statements to be subject to the verification of officers of internal revenue. Other bankers, questioning the right of internal-revenue officers to examine their books, have refused to either produce them or to answer interrogatories in regard to their liability for additional taxes. There has been already ascertained to be due the sum of \$722,705 from seventy banks in the cities of Chicago, New York, Baltimore, Boston, and Philadelphia, a considerable portion of which has been collected and paid into the Treasury. The other collectors have been instructed to examine the banks of their respective districts in regard to their liability for additional taxes. I am satisfied that large additional sums are due the government from this source.

Considerable irritation has been felt by many of the bankers in respect to the enforcement of the one hundred per cent. penalty imposed for rendering a "false or fraudulent return," it being contended that the penalty was intended to be enforced only when the return made was wilfully false. A case in which this question was involved was recently tried before the United States circuit court for the southern district of New York, "*The German Savings Bank vs. Joseph Archbold, collector*," and the court decided that it is not a prerequisite to the addition of the penalty that the return shall be wilfully false, but that if the return is not in fact true the Commissioner is authorized to affix the penalty. The exact language of the statute (R. S., section 3182) is "*authorized and required.*"

This case has been appealed to the United States Supreme Court, and at my request the Attorney-General has had it advanced on the docket, and it is set down for argument on the 20th of January next. Pending the decision of the Supreme Court upon this point I have consented in several important cases that the collection of the one hundred per cent. penalty already assessed shall be held in abeyance to await the decision of the court.

INDIVIDUAL STAMP FOR CIGARS.

The collecting the tax on cigars by placing the stamp on each cigar, instead of on the boxes as now provided by law, would afford the highest proof of the payment of the tax, and would prevent the fraudulent refilling of stamped boxes which is believed to be a great means of loss

to the government. Various patented stamps and devices have received the consideration of this office, the use of which at present seemed to be impracticable by reason of the great expense of some, and the difficulty in the preparation and handling of all of them. The frequent consideration of this subject, however, has brought me to the conclusion that the system of stamping each cigar with a stamp prepared for general use, without reference to the number packed in the box, can be introduced at an increase of nearly double the cost for paper and printing. To compensate the cigar manufacturer for the expense of putting the stamp on each cigar, a deduction of 5 per cent. might be made upon the stamps purchased which would cover the cost of applying the stamps to the cigars. The material objection to the adoption of this plan would be the repacking of imported cigars. Such a system would in my opinion materially add to the revenue of the government, and I recommend that the subject receive the careful consideration of Congress.

FRAUDS IN THE MANUFACTURE OF VINEGAR.

I again recommend the passage of a law either to prohibit the manufacture of vinegar by the alcoholic vaporizing process, provided for in section 5 of the act of March 1, 1879, or requiring the supervision of a storekeeper at each vinegar factory using the vaporizing process, the compensation of such storekeeper to be repaid to the government by the vinegar manufacturer. Experience has shown that the act above referred to opens the door to great frauds, and I am clearly of the opinion that early legislation should be had upon this subject.

APPARENT OVERPRODUCTION OF SPIRITS.

In my last annual report under this heading I made the following statement:

I take the liberty of calling especial attention of distillers and the trade to the fact that on the 1st July, 1879, there were on hand in distillery warehouses 19,212,000 gallons of spirits, which was an increase of about 5,000,000 of gallons over the stock on hand at the same period of the previous year, and that on the 1st day of November, 1880, the amount of spirits on hand was 32,640,000, being an increase of 13,400,000 gallons over the amount on hand on the 1st of July, 1879. The steady increase in the number and capacity of distilleries in operation, suggests the probability of the continued enlargement of the stock on hand. It has occurred to me that this business was on the eve of being overdone, and that in the event of a recurrence of the agitation for a reduction of the tax, the holders of these spirits would be in danger of loss.

The amount of distilled spirits in distillery warehouses on the 1st day of November, 1881, was 67,442,186 gallons, an increase of 34,330,150 gallons over last year. On page 158 will be found a table showing the stock on hand by districts. The great bulk of these spirits is held in the State of Kentucky, and they are chiefly what are known as "sour mash" whiskies. The amount in warehouses on July 1, 1881, produced in the year 1879, was 3,138,360 gallons, the tax upon which will fall due during the year 1882. It would seem probable that the high price of grain and this immense stock on hand will cause a reduction in the product during the ensuing year, and the probability of the distillers and owners of this stock having serious trouble in meeting their obligations to the government for the taxes as they fall due, will thereby be greatly diminished.

DISTILLERIES OF 100 BUSHELS AND UNDER.

Prior to January, 1881, all distilleries of the capacity of sixty bushels a day and under were in charge of but one officer, who performed the

joint duties of storekeeper and gauger, and all distilleries above the capacity of sixty bushels were in charge of storekeepers and gaugers as distinct officers. After consideration, I came to the conclusion that it was desirable, as an economic measure, to raise the rate of capacity of distilleries at which a storekeeper and gauger combined in one officer could be employed from 60 to 100 bushels per day. On my recommendation to the honorable Secretary it was accordingly ordered that in all distilleries of the capacity of 100 bushels per day and under, a combined storekeeper and gauger should be employed. The saving thus effected cannot be exactly computed, but is believed to be in the neighborhood of \$22,000 per annum.

REDUCTION OF PAY OF STOREKEEPER AND GAUGERS.

In April last I directed that the daily compensation of officers holding the combined office of storekeeper and gauger, and assigned to duty at distilleries having a daily capacity of not exceeding twenty bushels of grain, should be reduced from \$4 dollars to \$3 dollars per diem. This change seemed to be demanded by reason of the disparity between the amount of labor required of these officers and the pay received.

Accordingly notice of the change in rate of pay, to take effect on the first of the month succeeding, was sent out to 634 officers assigned to the same number of distilleries having the daily capacity above stated, and situated in 46 collection districts, resulting in an immediate saving of \$634 daily, and a total saving during the remainder of the fiscal year of nearly \$26,000.

Notwithstanding these measures of economy there was a deficiency in the appropriation for the pay of storekeepers and gaugers and miscellaneous expenses for the last fiscal year, of \$65,000. I have the honor to recommend that this sum be appropriated at the earliest day practicable, so that these officers shall receive pay for their services.

APPOINTMENTS OF STOREKEEPERS, GAUGERS, &C.

On the 16th of July last the system of appointing storekeepers, gaugers and other subordinate officers of the Internal Revenue Service, established by circular of date of June 30, 1880, was changed by the following order:

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,
Washington, D. C., July 16, 1881.

To Collectors of Internal Revenue :

Hereafter, in recommending persons for appointment to the office of storekeeper, gauger, storekeeper and gauger, or inspector of tobacco, snuff, and cigars, collectors of internal revenue will require each person recommended to make an application in writing, addressed to the Secretary of the Treasury, stating his age, legal residence, place of nativity, service in the Army or Navy, if any, names of relatives, if any, in the government service, and in what capacity employed; experience in the duties of the office for which he applies; business in which engaged at date of application, and interest which he proposes to retain therein should he be appointed.

The application must be accompanied by testimonials as to character for sobriety, industry, and business habits of the applicant, and will be inclosed in a letter addressed by the collector of the district to the Secretary of the Treasury, and forwarded to the Commissioner of Internal Revenue, stating the necessity for the appointment, and his personal knowledge as to the fitness of the applicant for the position.

If the appointment will involve the dismissal of any person in the service, that fact should be stated by the collector, as well as the reasons why, in his opinion, the dismissal should be made.

Correspondence relative to the removals and resignations of incumbents should be addressed to the Secretary of the Treasury through the Commissioner of Internal Revenue.

All papers relating to the appointment and removal of such officers (including copies of reports of revenue agents) will be forwarded by the Commissioner of Internal Revenue, with his recommendation in each case indorsed thereon, to the Secretary of the Treasury for action.

WILLIAM WINDOW,
Secretary.

The system established by this circular works admirably. A beneficial effect upon the service was felt immediately after its adoption, and it is now found quite practicable to hold these officers to a proper accountability, and to establish amongst them a spirit of emulation similar to that which prevails in other branches of the service.

GENERAL CONDITION OF THE SERVICE.

The condition of the service continues to improve, and the spirit of emulation engendered by frequent inspections of officers, and reports upon the various districts is unabated. Thorough discipline is enforced in every branch, and every officer is held responsible for the faithful performance of his duties.

EXAMINATION OF COLLECTORS' OFFICES.

The frequent examination of the accounts of collectors has been continued during the past year with most gratifying results. Increased pride in the service is everywhere manifest, and complete uniformity in the method of keeping accounts prevails throughout the country. The standard of excellence reached is very commendable and reflects great credit upon the collectors and their subordinates.

Experience has shown that the most trusted persons having custody of public or private funds may yield to the temptation of converting those funds to their individual use. The sense of wrong-doing prevents the perpetration of such acts by the majority of persons, but the constant danger of detection and exposure by careful examinations of accounts, made at irregular intervals, doubtless exerts a wholesome check over those who might otherwise, perhaps, prove derelict.

MISCELLANEOUS EXPENSES.

In compliance with the provisions of the act of March 3, 1881, making appropriation for internal revenue, I submit the following detailed statement of the miscellaneous expenses for the service:

Express on public money to depositories.....	\$6,655 37
Stationery for internal-revenue officers.....	13,925 36
Internal-revenue Record for internal-revenue officers.....	2,409 35
Telegraphing.....	1,312 93
Compensation of United States attorneys in internal-revenue cases under sections 827 and 838, Revised Statutes.....	7,948 50
Locks for distilleries.....	4,509 10
Hydrometers for use in gauging spirits.....	10,200 95
Gauging-rods for standard-test gauging, &c.....	217 00
Expenses of seizures and sales by collectors.....	709 05
Steel dies for numbering stills for fruit spirits.....	18 15
Traveling expenses of clerks under special orders of the department.....	930 44
Rent of offices leased by the Secretary of the Treasury in New York City for the collector of the second district.....	5,291 67
Total.....	54,127 87

EXPENSES OF COLLECTORS' OFFICES.

The expenses for compensation of collectors, deputy collectors, &c., per diem of storekeepers, and fees and expenses of gaugers in each collection district are shown in the following statement :

Collection districts.	Compensation of collectors and deputy collectors and office expenses.	Per diem of storekeepers and storekeeper gaugers.	Fees and travelling expenses of gaugers.
First Alabama	\$9,880 83		\$1,304 19
Second Alabama	14,546 95	\$3,439 00	718 62
Arizona	6,615 15		224 78
Arkansas	14,608 00	10,504 00	895 75
First California	84,508 44	20,464 00	20,709 76
Fourth California	21,654 00	5,008 00	6,411 25
Colorado	14,084 25	1,252 00	1,252 82
First Connecticut	11,218 23	4,076 00	3,665 96
Second Connecticut	11,671 99	1,136 00	2,829 40
Dakota	8,809 84		
Delaware	11,649 28		1,459 14
Florida	11,205 27		
Second Georgia	34,745 07	37,665 00	3,950 70
Third Georgia	19,204 01	2,356 00	2,018 79
Idaho	6,005 53	1,252 00	324 54
First Illinois	29,481 08	30,718 00	47,162 26
Second Illinois	7,814 88	1,252 00	455 42
Third Illinois	9,796 72	4,834 00	2,780 00
Fourth Illinois	16,674 89	6,344 00	4,334 48
Fifth Illinois	19,738 33	49,388 00	45,890 00
Seventh Illinois	5,121 25		
Eighth Illinois	15,211 81	17,824 00	11,038 72
Thirteenth Illinois	17,837 82	3,780 00	3,351 96
First Indiana	9,846 45	2,756 00	3,121 95
Fourth Indiana	11,781 08	21,556 00	18,390 33
Sixth Indiana	9,338 92	7,542 00	4,780 07
Seventh Indiana	14,778 82	18,672 00	9,668 24
Tenth Indiana	8,890 23		965 84
Eleventh Indiana	6,516 29	587 00	
Second Iowa	7,937 94	5,748 00	3,414 53
Third Iowa	12,193 70		1,061 69
Fourth Iowa	10,783 15	476 00	992 28
Fifth Iowa	9,814 41	4,096 00	2,882 69
Kansas	14,148 85	2,332 00	1,397 51
Second Kentucky	16,122 94	46,742 00	20,784 86
Fifth Kentucky	24,829 67	162,244 00	53,342 11
Sixth Kentucky	17,478 76	42,116 00	39,759 89
Seventh Kentucky	15,998 76	90,700 00	23,711 18
Eighth Kentucky	10,198 35	35,668 00	3,777 73
Ninth Kentucky	8,640 71	7,229 00	2,896 65
Louisiana	28,089 99	112 00	5,709 83
Maine	8,729 36		
Third Maryland	36,487 42	17,124 00	27,765 51
Fourth Maryland	8,562 88	13,353 00	598 00
Third Massachusetts	21,547 34	5,840 00	10,961 10
Fifth Massachusetts	18,009 66	9,364 00	6,346 85
Tenth Massachusetts	11,851 41	2,504 00	2,221 87
First Michigan	16,374 78		1,491 37
Third Michigan	9,702 66		
Fourth Michigan	6,549 89		50 56
Sixth Michigan	8,525 39		
First Minnesota	8,285 85		529 65
Second Minnesota	10,354 00		2,187 08
Mississippi	20,518 75		
First Missouri	29,071 46	11,728 00	27,144 04
Second Missouri	7,808 04	4,970 00	893 65
Fourth Missouri	10,156 00	6,989 00	84 47
Fifth Missouri	9,435 60	2,802 00	97 45
Sixth Missouri	9,828 43	11,639 00	2,786 82
Montana	8,811 50		221 00
Nebraska	12,267 51	7,236 00	5,994 26
Nevada	7,923 00		160 57
New Hampshire	9,318 76	1,460 00	1,012 54
First New Jersey	11,527 00		1,572 26
Third New Jersey	10,536 00	2,090 00	3,120 57
Fifth New Jersey	25,207 01		2,009 40
New Mexico	7,284 45		143 55

Collection districts.	Compensation of collectors and deputy collectors and office expenses.	Per diem of storekeepers and storekeeper gaugers.	Fees and traveling expenses of gaugers.
First New York	\$39,931 89	\$9,372 00	\$11,251 99
Second New York	37,637 74		28,627 90
Third New York	42,724 92		4,528 18
Eleventh New York	10,019 45		995 18
Twelfth New York	14,512 84		485 00
Fourteenth New York	12,783 16		2,806 75
Fifteenth New York	8,826 17		998 08
Twenty-first New York	10,286 56	1,284 00	1,541 94
Twenty-fourth New York	11,118 17	3,438 00	3,435 02
Twenty-sixth New York	9,505 16		3,559 43
Twenty-eighth New York	17,522 20		4,718 34
Thirtieth New York	18,730 59	5,648 00	8,415 22
Second North Carolina	15,173 18	8,342 00	1,387 85
Fourth North Carolina	81,458 99	8,813 00	2,353 94
Fifth North Carolina	24,586 24	80,967 00	927 80
Sixth North Carolina	48,417 35	211,437 00	8,470 03
First Ohio	30,682 29	43,840 00	84,451 34
Third Ohio	17,342 52	7,782 00	6,422 05
Fourth Ohio	9,823 15	3,728 00	2,527 23
Sixth Ohio	7,486 58	4,332 00	3,460 32
Seventh Ohio	12,269 85	8,996 00	2,540 47
Tenth Ohio	14,780 27	5,608 00	5,297 26
Eleventh Ohio	12,872 28	4,504 00	5,470 69
Fifteenth Ohio	8,212 37	3,652 00	3,118 80
Eighteenth Ohio	20,736 14	5,480 00	1,101 80
Oregon	7,484 85		34,418 39
First Pennsylvania	42,073 96	4,452 00	2,731 48
Eighth Pennsylvania	14,877 02	5,801 00	1,694 24
Ninth Pennsylvania	17,905 75	11,218 00	2,682 55
Twelfth Pennsylvania	15,626 32	3,109 00	496 12
Fourteenth Pennsylvania	10,245 83	14,444 00	34 03
Sixteenth Pennsylvania	11,104 15	21,985 00	414 68
Nineteenth Pennsylvania	6,504 98		15,819 99
Twentieth Pennsylvania	7,605 64	3,704 00	5,979 15
Twenty-second Pennsylvania	21,543 76	36,042 00	577 77
Twenty-third Pennsylvania	13,403 84	6,180 00	1,272 21
Rhode Island	9,180 76		1,801 64
South Carolina	26,632 82	17,427 00	12,271 91
Second Tennessee	12,546 14	15,414 00	71 15
Fifth Tennessee	22,809 39	66,479 00	1,848 62
Eighth Tennessee	8,926 13	2,400 00	301 66
First Texas	16,211 40		89 61
Third Texas	11,597 98	2,038 00	1,172 62
Fourth Texas	9,768 64	702 00	131 05
Utah	6,209 00		4,039 55
Vermont	5,924 11		3,021 96
Second Virginia	23,096 43		573 40
Third Virginia	29,735 80	1,008 00	3,381 45
Fourth Virginia	19,643 43		2,761 46
Fifth Virginia	28,582 33	3,826 00	
Sixth Virginia	14,882 93	28,528 00	
Washington Territory	5,860 50		
First West Virginia	13,831 51		2,521 79
Second West Virginia	7,522 38	4,876 00	3,205 93
First Wisconsin	14,645 34	11,148 00	12,010 22
Second Wisconsin	8,662 38		916 40
Third Wisconsin	10,954 35	1,140 00	537 61
Sixth Wisconsin	7,832 35		
Wyoming	5,273 15		
Total	1,898,103 43	1,411,015 00	765,221 53

Recapitulation.

Salaries of collectors, &c.	\$1,898,103 43
Per diem of storekeepers	1,411,015 00
Fees and expenses of gaugers	765,221 53
Add salaries and expenses of revenue agents, expenses for stamps, paper, and dies, salaries of officers and clerks in office of the Commissioner, and miscellaneous expenses, &c.	975,663 82
Total	5,050,002 28

SCALE OF SALARIES OF COLLECTORS.

The recommendations made for the salaries of collectors for the fiscal year ending June 30, 1882, are based upon an estimate of their probable collections according to the following scale, with the qualification that if the actual collections should vary from the amounts estimated the salaries will be readjusted at the end of the fiscal year:

For collection of—

\$25,000 or less	\$2,000
25,000 to \$37,500—\$12,500	2,125
37,500 to 50,000—12,500	2,250
50,000 to 75,000—25,000	2,375
75,000 to 100,000—25,000	2,500
100,000 to 125,000—25,000	2,625
125,000 to 175,000—50,000	2,750
175,000 to 225,000—50,000	2,875
225,000 to 275,000—50,000	3,000
275,000 to 325,000—50,000	3,125
325,000 to 375,000—50,000	3,350
375,000 to 425,000—50,000	3,375
425,000 to 475,000—50,000	3,500
475,000 to 550,000—75,000	3,625
550,000 to 625,000—75,000	3,750
625,000 to 700,000—75,000	3,875
700,000 to 775,000—75,000	4,000

WORK OF REVENUE AGENTS.

Thirty-five revenue agents have been employed during the past year, 1 as chief of division in the office, 22 in charge of divisions, 5 employed in examining collectors' accounts, 4 assistant agents in charge of divisions, and 1 on special duty. One thousand three hundred and seventeen violations of law have been reported by revenue agents during the year, five hundred and three persons have been arrested on their information, property to the value of \$73,365.36 has been reported by them for seizure, and unpaid taxes and penalties amounting to \$495,035.43 have been reported by them.

There has been expended from the appropriation for salaries and expenses of revenue agents during the year as follows:

Aggregate salary of agents	\$82,890 65
Aggregate amount for traveling expenses	41,619 08
Stationery furnished agents	229 20
Transportation over Pacific Railroads under orders from Treasury Department	1,757 88
Total	126,486 81

EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF FRAUD.

In accordance with the provisions of the act making the appropriation, the following detailed statement of expenditures from the appropriation for detecting and bringing to trial and punishment persons guilty of violating the internal revenue laws is submitted.

Amount expended through collectors of internal revenue in the employment of persons for the detection of frauds, and for information

leading to the discovery of frauds, and punishment of guilty persons, as follows:

Name.	District.	Amount.
Buckner, J. F.	Fifth Kentucky	\$536 00
Brayton, E. M.	South Carolina.	1,123 00
Brown, George W.	Second West Virginia	129 27
Blaine, J. E.	Ninth Tennessee	599 65
Clark, A.	Second Georgia	2,754 50
Duval, I. H.	First West Virginia	905 50
Davis, T. W.	Twenty-second Pennsylvania	110 79
Egan, D.	Florida	485 70
Fernald, W. L.	Fourth Virginia	293 65
Harvey, J. D.	First Illinois.	200 00
Ladlow, B. C.	Third Texas.	127 00
Landrum, W. J.	Eighth Kentucky	1,703 02
Malton, J. M.	Second Tennessee	566 00
Marke, Morris	Louisiana	2 80
Mott, J. J.	Sixth North Carolina	3,091 50
Patterson, R. F.	Eighth Tennessee	385 75
Preod, R. M.	Third Maryland	15 00
Rapier, J. T.	Second Alabama.	747 25
Rives, J. H.	Fifth Virginia	1,317 28
Stuart, W. A.	Second Kentucky	1,253 55
Woodcock, W. M.	Fifth Tennessee	2,214 00
Wheeler, W. H.	Fifth North Carolina	422 00
Wade, E. C.	Third Georgia	330 40
Wheeler, E.	Arkansas	472 00
White, E. A.	Second North Carolina.	100 00
Wilson, W. S.	Fifth Kentucky	95 00
Young, I. J.	Fourth North Carolina.	304 00
Total disbursed by collectors		20,284 61

Amount expended for like purposes, through revenue agents, as follows:

Atkinson, George W.	\$1,431 92
Blocker, O. H.	2,421 99
Brooks, A. H.	1,786 63
Chapman, E. R.	175 35
Chapman, W. H.	20 00
Crane, A. M.	224 10
Dowling, P. H.	30 00
Eldridge, C. W.	54 57
Grimeson, T. J.	2,980 34
Kellogg, H.	1,936 99
Kinney, T. J.	1,883 85
Latham, E.	210 00
Meyer, Ferd.	1,094 51
Packard, J.	1,447 30
Raum, J. M.	48 50
Somerville, W.	1,614 78
Tracie, T. C.	1,452 29
Trumbull, J. L.	68 00
Whitfield, S. A.	2,841 99
Webster, E. D.	4,341 47
Wagner, J.	492 65
Wilson, G. W.	687 25
Total disbursed by revenue agents	27,244 48

Amount expended by collectors	\$20,284 61
Amount expended by revenue agents	27,244 48
Rewards under Circular No. 99	11,334 34
Rewards under circular of March 10, 1875	150 00
Extra work	4,645 80
Miscellaneous	130 75
Total	63,789 98

The accounts for expenditures under this appropriation are rendered monthly with an itemized statement, and in all cases supported by sub-vouchers duly sworn to. These accounts pass through all the account-

ing offices of the Treasury Department, and are filed in the Register's Office.

OPERATIONS AGAINST ILLICIT DISTILLERS.

The following statement shows the number of illicit stills seized, persons arrested and officers and employes killed and wounded during the last fiscal year, and from June 30 to November 1, 1881.

Districts.	Stills seized.			Persons arrested.			Officers and employes killed and wounded.	
	During fiscal year.	Since June 30.	Total.	During fiscal year.	Since June 30.	Total.	Killed.	Wounded.
Second Alabama.....	17	.....	17	169	48	217	1	2
District of Arkansas.....	.....	1	1	.....	3	3	.....	.....
District of Florida.....	11	.....	11	10	7	17	.....	.....
Second Georgia.....	192	10	202	442	162	604	.....	1
Third Georgia.....	19	2	21	4	1	5	.....	.....
Seventh Indiana.....	.....	1	1	.....	.....	.....	.....	.....
Third Iowa.....	2	2	4	2	4	6	.....	.....
Second Kentucky.....	33	3	36	35	35	70	.....	.....
Fifth Kentucky.....	14	1	15	5	.....	5	.....	.....
Eighth Kentucky.....	45	1	46	33	.....	33	.....	.....
Ninth Kentucky.....	10	2	12	80	23	103	.....	.....
District of Louisiana.....	.....	2	2	.....	3	3	.....	.....
Second Minnesota.....	2	.....	2	1	.....	1	.....	.....
Fifth Missouri.....	2	1	3	2	10	12	.....	.....
Sixth Missouri.....	1	.....	1	.....	.....	.....	.....	.....
Fourth Michigan.....	1	.....	1	2	.....	2	.....	.....
Twelfth New York.....	1	.....	1	.....	.....	.....	.....	.....
Twenty-first New York.....	1	.....	1	.....	.....	.....	.....	.....
Twenty-sixth New York.....	1	.....	1	.....	.....	.....	.....	.....
Fifth New Jersey.....	.....	1	1	.....	1	1	.....	.....
Second North Carolina.....	2	.....	2	3	.....	3	.....	.....
Fourth North Carolina.....	23	4	27	1	.....	1	.....	.....
Fifth North Carolina.....	53	10	63	1	.....	1	.....	3
Sixth North Carolina.....	215	30	245	.....	1	1	.....	.....
Seventh Ohio.....	1	.....	1	1	.....	1	.....	.....
Eighteenth Ohio.....	1	.....	1	.....	.....	.....	.....	.....
Twenty-second Pennsylvania.....	2	.....	2	3	.....	3	.....	.....
District of South Carolina.....	24	12	36	2	5	7	*1	.....
Second Tennessee.....	19	.....	19	137	14	151	.....	.....
Fifth Tennessee.....	27	11	38	143	13	156	.....	3
Eighth Tennessee.....	3	.....	3	2	.....	2	.....	.....
Third Texas.....	1	.....	1	.....	.....	.....	.....	.....
District of Vermont.....	.....	3	3	.....	6	6	.....	.....
Fourth Virginia.....	9	.....	9	3	.....	3	.....	.....
Fifth Virginia.....	16	2	18	57	7	64	.....	.....
Sixth Virginia.....	.....	4	4	.....	.....	.....	.....	.....
First West Virginia.....	5	.....	5	13	16	29	.....	1
Second West Virginia.....	2	.....	2	1	.....	1	.....	.....
Washington Territory.....	1	.....	1	.....	.....	.....	.....	.....
Totals.....	756	103	859	1, 152	358	1, 510	2	3

Number of persons killed during fiscal year ended June 30, 1881—1.

* Number of persons killed from June 30 to November 1, 1881—1.

The following table shows the number of illicit stills seized, persons arrested operating the same, and casualties to officers and employes in the suppression of illicit distillation during the last five fiscal years, and from June 30 to November 1, 1881:

	1877.	1878.	1879.	1880.	1881.	June 30 to November 1, 1881.	Total.
Stills seized.....	598	1, 024	1, 219	969	756	103	4, 769
Persons arrested.....	1, 174	1, 976	2, 924	1, 031	1, 152	258	8, 615
Officers and employes killed.....	12	10	4	.....	1	1	28
Officers and employes wounded.....	8	17	22	8	9	.....	64

ORDNANCE IN THE HANDS OF COLLECTORS.

There is in the hands of collectors and others, for the enforcement of the laws, the following-described ordnance, for which they are responsible:

Name.	District.	Springfield rifles.	Springfield carbines.	Schofield, Smith & Wesson's revolvers.	Cartridge boxes.	Pistol cartridge pouches.	Waist belts and plates.	Arm chests.
James T. Rapier.....	Second Alabama.....		6					
Dennis Eagan.....	Florida.....		5					
Andrew Clark.....	Second Georgia.....		62		62		62	4
E. C. Wade.....	Third Georgia.....		12					
Morris Marks.....	Louisiana.....		6		6			
I. J. Young.....	Fourth North Carolina.....		10	2	10	1	13	1
George B. Everitt.....	Fifth North Carolina.....		11					
J. J. Mott.....	Sixth North Carolina.....	8	11	2	8		9	
R. M. Brayton.....	South Carolina.....		13					
J. M. Melton.....	Second Tennessee.....		10					
W. M. Woodcock.....	Fifth Tennessee.....		3					
R. F. Patterson.....	Eighth Tennessee.....		2					
J. H. Rives.....	Fifth Virginia.....		24	1	1			
T. H. Pierpont.....	Second West Virginia.....		6					
Jacob Wagner, revenue agent.....			1	1	1		1	
P. H. Dowling, revenue agent.....			12					
Total.....		8	194	6	88	1	85	5

OFFICIAL FORCE FOR FISCAL YEAR 1882.

The force connected with this bureau in the various districts throughout the United States is as follows:

One hundred and twenty-six collectors, who receive salaries as follows:

Thirty-one.....	\$4,500	Five.....	\$3,250
Four.....	4,375	Seven.....	3,125
Four.....	4,250	Sixteen.....	3,000
One.....	4,125	Eight.....	2,875
Two.....	4,000	Nine.....	2,750
Three.....	3,875	Seven.....	2,625
Two.....	3,750	Eleven.....	2,500
Three.....	3,625	Three.....	2,375
Three.....	3,500	Four.....	2,250
One.....	3,375	Two.....	2,000

There are also employed one thousand and thirty-five deputy collectors, who receive salaries and traveling expenses as follows:

One.....	\$2,100	Two hundred and thirty-nine.....	\$1,400
Eighteen.....	2,000	Twenty-two.....	1,350
Ten.....	1,900	One.....	1,325
Four.....	1,850	Seventy-two.....	1,300
Forty-five.....	1,800	Thirteen.....	1,250
Thirty-eight.....	1,700	Ninety-three.....	1,200
Ten.....	1,650	Two.....	1,175
Seventy-five.....	1,600	Twenty-two.....	1,150
Seventeen.....	1,550	Thirty-five.....	1,100
Ninety-eight.....	1,500	Eleven.....	1,050
Twenty-five.....	1,450	One.....	1,025

Thirty-five	\$1,000	Eight	\$500
Five	950	One	400
Thirty-nine	900	Twenty-four	300
Four	850	Six	250
Ten	800	Eleven	200
Three	750	Three	150
One	720	Three	120
Eleven	700	Three	100
Thirteen	600	One	60
Two	550		

Also, one hundred and ninety-one clerks, messengers, and janitors, who receive salaries as follows:

One clerk	\$1,700	Twelve clerks	\$600
One clerk	1,600	Eight clerks	500
Five clerks	1,500	Three clerks	400
Seven clerks	1,400	One clerk	350
Two clerks	1,350	Seven clerks	300
Four clerks	1,300	Two clerks	200
Twenty-six clerks	1,200	Three janitors	300
Eighteen clerks	1,100	One janitor	120
Twenty clerks	1,000	One janitor	100
Twenty-seven clerks	900	One janitor	75
Eighteen clerks	800	Three messengers	600
Four clerks	750	One messenger	450
Two clerks	720	Two messengers	300
Three clerks	700	One messenger	200
Two clerks	670	Two porters	300
Two clerks	625	One porter	100

There are also employed 706 gaugers who receive fees not to exceed \$5 per diem; 1,074 storekeepers and gaugers who receive not to exceed \$4 per diem; 644 storekeepers who receive not to exceed \$4 per diem (all of the foregoing officers are paid only when actually employed), and 30 tobacco inspectors who receive fees to be paid by the manufacturers.

Storekeepers and gaugers assigned to distilleries of a capacity not exceeding twenty bushels receive but \$3 per diem.

CONDITION OF THE OFFICE.

The work of this office has been kept thoroughly in hand, the ambition of the employes being to make a record entitling them to the commendation of their superiors. Nothing has been left undone by the several heads of divisions and their subordinates to bring the service up to that high standard of excellence which challenges commendation.

I desire to thank the officers, clerks, and employes of this bureau for the cheerful alacrity with which they respond to every duty, and the pride shown by them in their efforts to bring the service in this office to highest perfection.

REPORT OF WORK PERFORMED.

The following is a statement of the work performed by the different divisions of the office during the fiscal year ended June 30, 1881.

DIVISION OF LAW.

Offers in compromise briefed	639
Opinions prepared	614
Offers in compromise acted upon	645
Reward claims acted upon	378
Railroad cases adjusted	19

Orders for abatement of taxes issued.....	561
Claims for abatement of taxes disposed of	3, 844
Amount of abatement claims allowed (uncollectible).....	\$948, 743 36
Amount of abatement claims allowed (erroneous assessment).....	233, 850 28
Amount of abatement claims rejected (uncollectible).....	455, 198 29
Amount of abatement claims rejected (assessment claimed to be erroneous).....	95, 876 13
Claims for abatement of taxes returned for amendment	987
Claims for refunding of taxes disposed of.....	274
Amount of refunding claims allowed	\$42, 988 21
Amount of refunding claims rejected	53, 629 18
Claims for refunding of taxes returned for amendment	122
Claims for abatement of taxes disposed of during four months ended October 31, 1881.....	1, 217
Claims for abatement of taxes on hand November 1, 1881	447

DIVISION OF DISTILLED SPIRITS.

Returns and reports relating to distilled spirits examined and disposed of	243, 194
Returns and reports relating to fermented liquors examined and disposed of	34, 210
Computations of capacities of distilleries made, and data for assessment furnished	14, 156
Locks examined and issued.....	4, 304
Hydrometer sets, stems, cups, and thermometers tested and issued ..	2, 833
Gauging rods examined and issued	277
Wantage rods examined and issued	308

DIVISION OF TOBACCO.

Reports relating to tobacco examined and disposed of	2, 810
Reports relating to cigars examined and disposed of	25, 856
Abatement and refunding claims audited.....	274

DIVISION OF STAMPS.

Value of stamps received from printer and counted.....	\$149, 900, 300 10
Value of stamps counted and transmitted to Secretary of the Treasury for destruction	\$1, 088, 693 57
Number of mail packages of stamps sent from stamp vault.....	42, 774
Number of express packages of stamps sent from stamp vault	2, 566
Number of coupon books forwarded to Fifth Auditor.....	25, 110
Number of coupons received for credit and counted.....	40, 332, 140
Number of stubs examined	11, 169, 200
Number of reports examined and disposed of	38, 506
Amount of claims for redemption of stamps allowed	\$28, 476 45
Amount of claims for exchange of stamps allowed	\$36, 718 54
Amount of claims for release of duplicate charges allowed	\$77, 950 82

DIVISION OF ASSESSMENTS.

Reports relating to assessments examined and disposed of	49, 039
Reports relating to bonded accounts examined and disposed of.....	486, 864
Reports and vouchers relative to exportations examined and disposed of	444, 956
Claims for drawback disposed of.....	664

DIVISION OF ACCOUNTS.

Weekly reports examined and disposed of	4, 956
Monthly reports examined and disposed of	21, 863
Quarterly reports examined and disposed of	514
Miscellaneous accounts examined and disposed of.....	701
Final accounts of collectors referred for settlement.....	25
Certificates of deposit recorded	34, 643
Drafts mailed to collectors for expenses of office.....	1, 527
Drafts mailed to collectors for gaugers' fees and expenses	7, 046
Drafts mailed to collectors for transfer of special deposits	523
Drafts mailed to collectors for compromise offers returned	39
Collectors' monthly reports of taxes, &c., consolidated into yearly statements.....	1, 020

DIVISION OF REVENUE AGENTS.

Reports of revenue agents disposed of	2, 103
Reports of collectors relative to illicit distilleries disposed of	320
Accounts of revenue agents examined	827
Miscellaneous expense accounts examined	289
Railroad and income cases examined and reported on	33
Transcripts of books of leaf-tobacco dealers examined and abstracted	3, 118
Quarterly returns of ordnance and ordnance stores in hands of collectors examined	55

DIVISION OF APPOINTMENTS, RECORDS, AND FILES.

Commissions of collectors recorded, collectors notified, and blank bonds prepared	22
Bonds of collectors recorded	25
Disbursing bonds recorded	22
Commissions of storekeepers, storekeepers and gangers, gaugers and tobacco inspectors recorded, and appointees notified	917
Bonds of storekeepers, storekeepers and gangers, gaugers and tobacco inspectors, examined	638
Reports of inspecting officers on condition of collection districts examined and acted on	51
Reports of examining officers on condition of collectors' offices examined and acted on	324
Pages of letters recorded	27, 083
Press copies of letters briefed, registered, and arranged for reference ..	52, 611
Pages of miscellaneous copying	22, 516
Letters for entire bureau received and registered	43, 861
Letters briefed and filed	35, 223
Aggregate number of letters mailed by the bureau	66, 150
Blank forms prepared and issued	8, 131, 830
Blank books prepared and issued	13, 446

SALARIES.

I have the honor to recommend that Congress appropriate for the fiscal year ending June 30, 1883, the sum of \$257,600, as salaries for the following officers, clerks, and employés in this bureau:

One commissioner, at	\$6, 000
One deputy commissioner, at	3, 500
Seven heads of division, at	2, 500
One stenographer, at	2, 000
Twenty-three clerks, class four, at	1, 800
Twenty-six clerks, class three, at	1, 600
Thirty-six clerks, class two, at	1, 400
Twenty-one clerks, class one, at	1, 200
Thirteen clerks, at	1, 000
Fifty clerks, at	900
Three messengers, at	840
Four assistant messengers, at	720
Ten laborers, at	660

An aggregate of one hundred and ninety-six persons.

An increase in the salary of the deputy commissioner, and of the five heads of division, is recommended for the following reasons:

The law creating the office of deputy commissioner fixed his salary at \$3,500. The duties of the office are of great importance, and their faithful performance fully entitles the officer to that pay.

The law creating the office of head of division states that there shall be seven heads of division, who shall receive each a salary of \$2,500. The appropriations for the years ending June 30, 1878, June 30, 1879, June 30, 1880, and June 30, 1881, allowed two heads of division at a salary of \$2,500 each, and five heads of division at a salary of \$2,250

each. There is no just ground for this discrimination; the officers fully earn \$2,500 each, and in my judgment should receive that amount.

An increase in the salary of the stenographer is recommended for the reason that the law authorizing the appointment fixes the compensation at \$2,000, which is no more than a just remuneration for the duties performed.

The force of messengers and laborers in this office is entirely inadequate for the increased work to be done. I therefore make a special request that three messengers be added to the force.

An increase of \$4,270 over the appropriation for the present year will give the above named officers the salaries to which they are entitled under the law, and will provide for the necessary increase in the messenger force.

MANUFACTURE OF PAPER.

During the fiscal year there has been manufactured by Messrs. S. D. Warren & Co., of Boston, under the contract entered into May 24, 1880, 600,000 pounds of paper for internal-revenue stamps. The prices paid were for vegetable-sized paper 11½ cents per pound, and for animal-sized paper 12½ cents per pound. An additional order has been given to the above-named parties for 261,000 pounds under the same contract and at same rates for the year ending June 30, 1882. The paper furnished has been satisfactory as to quality, and orders have been promptly executed.

PRODUCTION OF STAMPS.

During the last fiscal year all internal-revenue stamps have been produced by the Bureau of Engraving and Printing, except stamps imprinted upon bank checks, which are supplied by the Graphic Company of New York City, and stamps upon foil wrappers for tobacco, which are printed by John J. Crooke & Co., of the aforesaid city, both under the superintendence of this office.

NUMBER AND VALUE OF STAMPS ISSUED.

During the fiscal year stamps were received by this office from the printers, and issued to collectors, agents, and purchasers as follows, viz:

Kind.	Number.	Value.
Stamps for distilled spirits, tax-paid	1,367,400	\$71,064,790 00
Stamps for distilled spirits, other than tax-paid	4,798,800	20,600 00
Stamps for distilled spirits, aggregate	6,165,200	71,105,390 00
Stamps for tobacco and snuff	246,163,720	28,993,066 12
Stamps for cigars and cigarettes	78,070,783	17,033,956 50
Stamps for fermented liquors and brewers' permits	49,618,420	14,631,225 00
Stamps for special taxes	729,570	9,606,850 00
Stamps for documents and proprietary articles	331,712,680	4,165,206 75
Total	712,460,823	145,534,694 37

All stamps delivered to this office by the Bureau of Engraving and Printing were, on their receipt, counted, and their issue, as above, involved the preparation of 45,340 packages, 42,774 of which were forwarded to their destination by registered mail and 2,566 were forwarded by express. The handling of this large number of stamps has been accomplished without loss, either while in the hands of the printers, in the custody

of this office, or in the course of transmission. The officers of the Washington City post-office are entitled to the thanks of this office for the prompt and faithful manner in which this large amount of registered matter has been handled.

REDEMPTION OF STAMPS.

I renew the recommendation made in my last report, that that portion of section 17 of the act of March 1, 1879, which prohibits the redemption of stamps unless the same are presented within three years after their purchase from the government or a government agent for the sale of stamps, be repealed.

MATCH STAMPS SOLD.

Amount of stamps sold to match manufacturers during the following fiscal years, commissions not deducted :

1876	\$2,849,524 00
1877	2,982,275 00
1878	3,064,574 00
1879	3,357,251 00
1880	3,561,300 00
1881	3,606,437 62

SUITS ON MATCH BONDS.

Of the thirteen suits referred to in my last annual report as pending against stamp agents and match manufacturers, on bonds, for the recovery of \$117,413.01 due on the sale of stamps for the past five years, there are ten remaining undisposed of, amounting to \$107,877.20.

There have been 24 persons, principals and sureties on match manufacturers' bonds, proceeded against criminally for attempting to defraud the government, five of whom have been convicted and are now in the penitentiary.

ABSTRACT OF SEIZURES.

Seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1881, were as follows :

30,714 gallons of distilled spirits, valued at	\$25,624 37
30,299 pounds of tobacco, valued at	6,288 69
902,377 cigars, valued at	9,127 58
Miscellaneous property, valued at	118,534 69
Total	159,575 33

ABSTRACT OF REPORTS OF DISTRICT ATTORNEYS.

The reports of district attorneys for the fiscal year 1881 of internal-revenue suits commenced, pending, and disposed of show that there were pending July 1, 1880, 7,417 suits, of which 6,053 were criminal actions, 1,064 civil actions, and 300 proceedings *in rem*. During the fiscal year 1881, there were commenced 3,859 suits, 3,519 of which were criminal suits, 279 civil suits, and 61 actions *in rem*. Of the total of 3,859 suits thus pending, 862 have been decided in favor of the United States, with all costs paid, and 1,378 are reported as decided in favor of the government but neither judgment nor costs paid; 158 suits were settled by compromise; 540 suits were decided against the United

States; 1,371 suits were dismissed, and 6,623 suits were pending July 1, 1881. Sentence has been suspended during good behavior in 331 criminal cases.

OFFERS IN COMPROMISE.

The following statement shows the number of offers received and accepted in compromise cases, for the fiscal year ended June 30, 1881, with amount of tax, assessed penalty, and specific penalty accepted, as provided under section 3229 Revised Statutes:

Months.	Compromise offers—		Amount of tax.	Amount of assessed penalty.	Amount of specific penalty.	Total.
	Received.	Accepted.				
1880.						
July	55	63	\$3,454 88	-----	\$1,630 83	\$5,085 71
August	48	23	2,163 34	\$8 38	765 50	2,937 17
September	63	17	20,030 00	-----	710 00	20,740 00
October	43	70	2,517 80	62 50	2,803 53	5,383 83
November	39	55	491 50	-----	1,623 29	2,114 79
December	45	34	8,674 07	-----	780 00	9,454 07
1881.						
January	57	59	735 00	15 00	7,180 83	7,930 83
February	48	31	7,893 23	2 50	1,196 47	9,032 20
March	68	53	368 87	10 00	2,350 42	2,729 29
April	64	47	3,953 77	25 00	2,275 27	6,254 04
May	61	66	31,092 17	9,731 91	14,259 33	55,083 41
June	42	54	26,498 50	12,899 65	5,558 56	44,956 71
Total.....	638	573	107,813 13	22,754 89	41,134 03	171,702 05

Whole number of offers received.....	633
Whole number of offers accepted.....	572
Amount of tax accepted.....	\$107,813 13
Amount of assessed penalty fixed by law.....	22,754 89
Amount of specific penalty, in lieu of fines, forfeitures, and penalties.....	41,134 03
Total.....	171,702 05

JUDGMENTS ON BONDS OF EX-COLLECTORS.

The following list of suits against late collectors of internal revenue or their sureties, in which judgments have been rendered during the last fiscal year, has been furnished through the courtesy of the Solicitor of the Treasury:

United States *vs.* John T. Foster, late collector of internal revenue for the first collection district of Alabama, *et al.*; judgment for \$9,372.98.

United States *vs.* Oscar A. Rice, late collector of internal revenue for the second collection district of Louisiana, *et al.*; judgment for \$10,304.42.

United States *vs.* Orten S. Hayes, surety on the second bond of George P. Peck, late collector of internal revenue for the second collection district of North Carolina; judgment for \$8,067.

United States *vs.* Charles W. Woollen, late collector of internal revenue for the third collection district of North Carolina, *et al.*; judgment for \$20,514.53.

United States *vs.* William P. Richardson, late collector of internal revenue for the fifteenth collection district of Ohio, *et al.*; judgment for \$296.

United States *vs.* Peter A. Wilkinson, late collector of internal revenue for the third collection district of Tennessee, *et al.*; judgment for \$421.91.

United States *vs.* John N. Camp, late collector of internal revenue for the first collection district of Texas, *et al.*; judgment for \$11,226.24.

COMPROMISES AFTER JUDGMENT.

The records of the Solicitor of the Treasury show that upon offers of compromise after judgment in internal-revenue cases during the fiscal year ended June 30, 1881, eleven offers were accepted, involving \$2,977.96; twenty offers were rejected, involving \$4,729 and costs, and thirteen offers are pending, involving \$7,829.28 and costs.

COLLECTIONS FROM RAILROADS.

The sum of \$91,669.66, unpaid taxes accrued under former laws, has been collected during the year from ten different railroad companies, making an aggregate amount collected from this source in five years of \$585,810.77.

CO-OPERATION OF OFFICERS OF JUSTICE.

I take great pleasure in tendering the thanks of this office to the district attorneys and marshals, and their assistants and deputies, for the promptness and regularity with which their reports have been made and the correspondence with this office has been attended to, and especially for their valuable aid in securing the enforcement of the laws. The clerks of courts are also entitled to thanks for the promptness with which they have made their reports.

RECEIPTS FROM TOBACCO.

The total amount of collections from tobacco for the fiscal year ended June 30, 1881, was \$42,854,991.31. This amount includes the collections of internal-revenue taxes imposed upon imported manufactured tobacco, snuff, and cigars, and the special taxes paid by manufacturers of tobacco, snuff, and cigars, and by dealers in leaf and manufactured tobacco, and is more than the receipts from the same source for the fiscal year ended June 30, 1880, by \$3,984,851.23.

TOBACCO AND SNUFF.

Manufactured tobacco, at 16 cents per pound	\$22, 832, 310 13
Manufactured tobacco at 24 cents per pound	977 47
Snuff, taxed at 16 cents per pound	689, 183 03
Total for the year ended June 30, 1881	23, 522, 470 63
Total for the year ended June 30, 1880	21, 804, 763 74
Increase of collections on tobacco and snuff.....	1, 717, 706 89

Of this increase, \$1,663,133.20 was on chewing and smoking tobacco and \$54,573.69 on snuff.

CIGARS AND CIGARETTES.

Cigars taxed at \$6 per thousand.....	\$16,095,724 78
Cigarettes taxed at \$1.75 per thousand	992,927 22
Cigarettes taxed at \$6 per thousand	54 00
Total collections for year ended June 30, 1881.....	17,088,706 00
Total collections for year ended June 30, 1880	14,922,088 88
Increase in collections from cigars and cigarettes	2,166,617 12

OTHER COLLECTIONS.

Export stamps, year ended June 30, 1881.....	\$6,852 40
Export stamps, year ended June 30, 1880.....	6,622 40
Increase in sale of export stamps	230 00
Dealers in manufactured tobacco, year ended June 30, 1881	1,976,071 55
Dealers in manufactured tobacco, year ended June 30, 1880	1,864,422 41
Increase in collections from dealers in manufactured tobacco.....	111,649 14
Special taxes, manufacturers of tobacco and cigars, in 1881	151,442 57
Special taxes, manufacturers of tobacco and cigars, in 1880	153,132 71
Decrease in special taxes, manufacturers of tobacco and cigars ...	1,690 14
Special taxes, peddlers of tobacco, year ended June 30, 1881.....	26,258 13
Special taxes, peddlers of tobacco, year ended June 30, 1880	28,700 45
Decrease in collections from peddlers of tobacco	2,442 32
Dealers in leaf tobacco, year ended June 30, 1881	83,190 03
Dealers in leaf tobacco, year ended June 30, 1880	90,409 49
Decrease in collections from dealers in leaf tobacco.....	7,219 46

PRODUCTION OF MANUFACTURED TOBACCO, CIGARS, ETC.

Adding to the several quantities of tobacco, snuff, and cigars removed for consumption during the fiscal year ended June 30, 1881, as computed from the amount of revenue derived therefrom, the quantities removed in bond for export, we have the following results, which show the entire production for the last fiscal year:

	Pounds.
Tobacco taxed at 16 cents per pound	142,701,938
Tobacco taxed at 24 cents per pound	4,073
Snuff taxed at 16 cents per pound	4,307,394
Total quantity removed for consumption.....	147,013,405
Tobacco and snuff removed for exportation	10,686,471
Total production of tobacco and snuff, 1881.....	157,699,876
Total production for year ended June 30, 1880.....	146,082,885
Increase of production.....	11,616,991

PRODUCTION OF CIGARS AND CIGARETTES.

	Number.
Cigars, cheroots, &c., taxed at \$6 per thousand	2, 682, 620, 797
Cigarettes taxed at \$1.75 per thousand	567, 386, 983
Cigarettes taxed at \$6 per thousand	9, 000
Cigars and cigarettes removed for export	40, 388, 135
Total product for fiscal year 1881	3, 290, 404, 915
Total product for fiscal year 1880	2, 820, 159, 820
Increase during fiscal year 1881 of	470, 245, 095

Cigarettes weighing over three pounds per thousand have been generally reported by the manufacturers as cigars; hence the above number, 9,000, does not represent the entire number of cigarettes of this class.

IMPORTED CIGARS.

The cigars imported during the fiscal year ended June 30, 1881, as given by the Bureau of Statistics—

	Pounds.
Aggregate in quantity	618, 503
Of this quantity there were exported	77, 252
Leaving to be withdrawn for consumption	541, 251
Allowing 13½ pounds to the thousand as the weight of imported cigars, the number would be	40, 092, 667
Number withdrawn, 1880	45, 264, 667
Decrease during fiscal year 1881 was	5, 172, 000

COMPARATIVE STATEMENT OF COLLECTIONS FROM TOBACCO.

The largest collection of revenue from manufactured tobacco and snuff made in any one fiscal year was made during the fiscal year ended June 30, 1877, to wit, \$28,148,767.90. The rates of tax then were, for all kinds of manufactured chewing and smoking tobacco, 24 cents per pound, and for snuff, 32 cents per pound. Of the former, 112,722,055 pounds were removed for consumption, and of the latter, 3,424,048 pounds.

During the last fiscal year the total quantity of manufactured tobacco, including snuff, removed for consumption was 147,013,405 pounds, being 34,291,350 pounds more than for the year 1877. By reason of the reduced and uniform rate of tax, the collections upon tobacco and snuff for the last fiscal year fell below those of 1877 by the sum of \$4,626,297.27.

The collections from cigars, cheroots, and cigarettes for the fiscal year ended June 30, 1877, were \$11,061,278.15, whilst for the last fiscal year they aggregated \$17,088,706, showing an increase of \$6,027,427.85.

The total receipts from tobacco in all its sources for the fiscal year ended June 30, 1877, were \$41,106,546.92. This is the largest amount collected on tobacco in any one year prior to the last, which shows an increase over the year 1877 of \$1,748,444.39.

It is easy to see from the foregoing statement and figures that the large and increased collections for the last fiscal year are due mainly to the remarkable increase in the production and consumption of cigars and cigarettes, the rates of tax on which have remained undisturbed since March, 1875.

COMPARATIVE PERCENTAGE OF INCREASE.

The increase in the quantity of tobacco and snuff removed for consumption during the last fiscal year over that of the fiscal year ended June 30, 1877, is found to be 26½ per cent., while the increase of cigars has been over 49 per cent., and of cigarettes over 280 per cent.

TOBACCO PRODUCT FOR THE LAST FIVE YEARS.

The following shows the annual product of manufactured tobacco, snuff, and cigars, for the last five fiscal years:

Tobacco—including snuff.

	Pounds.
1877.....	127,481,149
1878.....	119,406,588
1879.....	131,433,409
1880.....	146,082,885
1881.....	161,631,108

Cigars—including cigarettes.

	Number.
1877.....	1,958,391,488
1878.....	2,082,356,362
1879.....	2,276,534,081
1880.....	2,820,159,820
1881.....	3,307,650,345

NUMBER OF MANUFACTURERS AND DEALERS IN TOBACCO.

The following exhibit shows the number of manufacturers of tobacco, snuff, and cigars; of dealers and peddlers of manufactured tobacco, and of dealers in leaf tobacco who paid special tax as such during the last fiscal year:

Manufacturers of tobacco and snuff.....	917
Manufacturers of cigars and cigarettes.....	14,228
Dealers in manufactured tobacco.....	395,215
Peddlers of manufactured tobacco.....	1,424
Dealers in leaf tobacco.....	3,993
Total persons who paid special taxes.....	415,777

LEAF TOBACCO.

The annexed tables show that during the calendar year 1880, the number of pounds of leaf tobacco consumed in the manufacture of tobacco, snuff, cigars, cheroots, and cigarettes, was as follows:

	Pounds.
Manufactured into tobacco and snuff.....	145,911,394
Made into cigars, cheroots, and cigarettes.....	61,183,358
Total leaf manufactured in 1880.....	207,094,752
Deduct imported leaf used.....	6,764,530
Total domestic leaf used in 1880.....	200,330,222

The tabular statements made in the report of the Bureau of Statistics for the fiscal year ended June 30, 1881, show that the number of pounds of leaf tobacco exported during that year was 227,026,605.

STATEMENT showing the NUMBER of CIGARS MANUFACTURED in the UNITED STATES during the calendar year 1880, and the QUANTITY of LEAF TOBACCO used in their MANUFACTURE, together with the NUMBER of ACCOUNTS REPORTED on FORM 144.

State.	Number of accounts.	Pounds of tobacco.	Number of cigars.
Alabama	33	87, 093	1, 294, 506
Arizona	4	5, 675	249, 425
Arkansas	14	27, 826	1, 240, 219
California	353	2, 749, 456	116, 136, 114
Colorado	27	32, 812	1, 353, 363
Connecticut	815	574, 163	24, 678, 317
Dakota	13	12, 675	558, 056
Delaware	51	116, 704	5, 133, 967
Florida	109	1, 059, 188	42, 439, 735
Georgia	32	69, 319	2, 788, 890
Illinois	1, 021	8, 183, 561	123, 622, 258
Indiana	458	1, 079, 723	44, 544, 037
Iowa	301	681, 857	29, 282, 209
Kansas	110	272, 531	11, 337, 640
Kentucky	246	728, 518	31, 410, 067
Louisiana	176	733, 734	29, 047, 595
Maine	53	104, 807	4, 498, 343
Maryland	784	1, 826, 180	71, 992, 999
Massachusetts	523	1, 597, 434	65, 061, 735
Michigan	539	1, 761, 213	72, 567, 539
Minnesota	99	335, 734	14, 101, 857
Mississippi	3	2, 154	47, 699
Missouri	590	1, 252, 896	54, 640, 735
Nebraska	65	144, 815	5, 798, 656
Nevada	3	515	16, 150
New Hampshire	49	64, 981	3, 056, 915
New Jersey	732	1, 174, 218	50, 090, 475
New Mexico	1	873	35, 350
New York	3, 998	21, 959, 781	821, 351, 885
North Carolina	27	88, 725	1, 060, 789
Ohio	1, 678	5, 670, 213	243, 867, 539
Oregon	10	19, 866	784, 250
Pennsylvania	4, 068	10, 778, 611	489, 373, 963
Rhode Island	80	173, 180	7, 813, 665
South Carolina	17	28, 324	1, 130, 039
Tennessee	33	45, 986	1, 908, 108
Texas	56	117, 324	4, 917, 173
Utah	2	6, 433	215, 150
Vermont	23	59, 749	2, 269, 835
Virginia	141	613, 994	19, 878, 344
Washington Territory	3	5, 416	189, 799
West Virginia	121	661, 634	34, 649, 953
Wisconsin	384	1, 503, 471	62, 899, 096
Wyoming	1	223	9, 300

Cigarettes reported.

	Number.
California	4, 654, 170
Florida	363, 317
Illinois	1, 953, 690
Louisiana	8, 661, 210
Maryland	53, 488, 965
Massachusetts	5, 994, 735
Missouri	33, 000
New Hampshire	229, 500
New Jersey	11, 015, 800
New York	384, 073, 063
North Carolina	2, 347, 306
Ohio	6, 519, 440

	Number.
Pennsylvania	2, 230, 390
Texas	158, 900
Virginia	52, 259, 440

RECAPITULATION.

Total number of accounts reported.....	17, 373
Total number of cigars manufactured	2, 509, 653, 197
Total number of cigarettes manufactured	532, 718, 995
Total number of pounds tobacco used	61, 183, 358

STATEMENT of the NUMBER of TOBACCO FACTORIES in each STATE, the AGGREGATE QUANTITIES of the different kinds of MANUFACTURED TO reports made to this office on FORM No. 146, by INTERNAL REVENUE COL

States.	Number of factories.	Leaf tobacco and other materials used in manufacturing tobacco and snuff.					
		Leaf used.	Scraps used.	Stems used.	Loorice used.	Sugar used.	Other materials.
		Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Arizona	5	14, 858	367				
Arkansas	6	98, 418	2, 163		2, 375	8, 268	25
Connecticut	2	101	672				56
Delaware	2	1, 139, 413	42		78	890	
Georgia	6	63, 113		199	1, 897	2, 198	950
Illinois	20	8, 314, 881	377, 349½	384, 859	1, 220, 899	1, 221, 381½	336, 359
Indiana	9	18, 120	13, 433		1, 216½	2, 109	547
Iowa	4	278, 942	13, 165	3, 603	7, 118	3, 531	15, 286
Kansas	1	28, 616			107	375	
Kentucky	48	7, 544, 781½	240, 419	550	1, 130, 690	992, 601½	443, 993½
Louisiana	45	2, 006, 564½	2, 419		19, 500	10, 407	5, 595
Maryland	16	3, 054, 959½	1, 046, 882½	970, 785	44, 826½	80, 728	155, 605½
Massachusetts	9	324, 162½	26, 531	11, 241	25, 717	36, 906	11, 284½
Michigan	9	3, 284, 294	235, 915		227, 416	444, 650	385, 010
Mississippi	1	260		400	35		
Missouri	61	13, 515, 782½	403, 116½	671, 113	1, 730, 059	1, 465, 048½	501, 534
New Jersey	13	16, 910, 626	721, 888	283, 479	1, 876, 761½	1, 723, 099½	679, 506½
New York	70	12, 780, 322½	529, 844½	84, 143	823, 075	1, 028, 234½	683, 643½
North Carolina	168	12, 781, 438½	1, 900, 528	89, 438	292, 288½	181, 230	180, 010½
Ohio	41	9, 170, 575½	102, 137	315, 322	943, 385	1, 460, 690	646, 147
Pennsylvania	30	2, 684, 974½	172, 630	26, 098	35, 795	46, 112	24, 902
South Carolina	1	25, 325		7, 314	140		
Tennessee	21	371, 210	1, 294	5, 322	10, 720½	8, 957½	285½
Texas	4	6, 618½	1, 486				
Virginia	172	48, 428, 504½	284, 875	52, 737	2, 543, 655	2, 252, 563	1, 772, 013
West Virginia	7	64, 152	171, 887		215½	127	463½
Wisconsin	5	3, 000, 890	42, 294	173, 696	83, 456½	189, 079½	115, 707½
Total	776	145, 911, 893½	6, 290, 337	3, 080, 249	11, 021, 428½	11, 109, 686½	5, 958, 934½

AGGREGATE QUANTITIES of LEAF TOBACCO and other materials used, and the BACCO produced during the calendar year ended December 31, 1890, as shown by the LECTORS.

Leaf tobacco and other materials used in manufacturing tobacco and snuff.

Tobacco and snuff produced and in process of production.

In process Jan. 1, 1890.	Total used.	Plug made.	Fine-cut chewing.	Smoking.	Snuff.	In process Dec. 31, 1890.	Total product.
Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
5,106	15,225			10,999		1,776	12,775
1,355	116,365	83,949½				9,288	93,237½
24,073	2,184			307½	256	1,156	1,719½
2,857	1,423,996	2,872		100	1,174,140	246,008	1,423,120
181,554	72,214	55,526		308		1,028½	56,862½
2,970	12,037,283	5,354,126½	1,738,758	3,003,834½	21,326	193,897	10,313,941½
39,727	22,356½	10		11,157½		2,502	36,026
1,210	361,372	29,320		297,790		24,540	351,650½
346,146½	30,308	23,258½		2,688½			25,948
70,181½	10,693,176½	6,151,817	1,209,151½	795,663½	150	196,592	8,353,373½
57,709½	2,114,666½	32,434	1,223,536	220,125½	38,732½	57,810½	1,572,638½
128,872½	5,911,447	125,368	151,888	4,168,741½	319,406½	701,816½	5,466,720½
332,860	565,705	362,720	110	16,919½	66,263½	72,193	518,206½
135	4,910,145		2,096,168	1,863,027		453,937	4,413,132
293,842½	830	187				135	322
2,133,333	18,500,495½	10,907,068½	370,890½	3,249,935½	44,435½	317,056½	14,869,386½
806,379½	24,548,693½	12,702,375½	2,182,551½	2,421,209½	1,530,983½	2,174,937½	21,012,057½
746,438	16,765,642½	3,733,183½	3,955,375	5,516,882½	125,334½	811,626½	14,141,902½
42,349½	16,211,361½	6,405,587½		4,379,566½	3,266½	1,906,397½	12,694,817½
144,505	13,180,696½	4,018,632½	3,631,018½	3,472,230½	15,050½	499,054	11,635,986½
60	3,135,016½	134,793½	74,440½	1,603,737½	626,763½	307,334	2,747,068½
3,150	32,839	18,943					18,943
50	400,939½	258,115		12,362	1,473	17,169	289,119
726,316½	7,154½			7,127½			7,127½
616	56,132,664	39,393,994½	2,211	1,275,569½	6,133½	924,157½	41,602,066½
97,149	237,461	17,496		191,688½		4,533	213,717½
	3,651,774½		697,253	2,761,849½	3,513	132,766	3,595,381½
7415,931	191,187,960½	89,806,804	17,362,181½	35,283,321½	3,977,228½	9,057,711½	155,487,246½

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NUMBER OF SPECIAL-TAX PAYERS.

The following table shows the number of persons who paid special taxes in each State and Territory during the special-tax year ended April 30, 1881. The amount of special taxes paid during the same period will be found on pages 151 to 157 of the tables accompanying this report:

States and Territories.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Manufacturers of cigars.	Dealers in leaf tobacco.	Dealers in leaf tobacco not exceeding 25,000 pounds.	Retail dealers in leaf tobacco.	Dealers in manufactured tobacco.	Manufacturers of tobacco.	Peddlers of tobacco.	Brewers.	Wholesale dealers in malt liquors.	
													Retail dealers in malt liquors.	Wholesale dealers in malt liquors.
Alabama.....	3	2,076	51	.....	34	.....	.....	.....	6,153	1	1	.....	19	6
Arizona.....	5	1,767	33	.....	1	.....	.....	.....	972	10	.....	.....	11	10
Arkansas.....	.....	1,437	32	.....	14	.....	1	1	5,568	9	.....	.....	243	30
California.....	99	8,658	270	19	229	27	.....	.....	10,611	8	24	204	62	59
Colorado.....	16	2,534	71	.....	14	.....	.....	.....	4,548	.....	3	33	237	61
Connecticut.....	.....	2,653	44	.....	277	77	7	.....	5,430	4	18	20	.....	.....
Dakota.....	.....	535	15	.....	.....	1	.....	.....	1,196	.....	3	12	6	6
Delaware.....	5	639	17	.....	31	.....	.....	.....	2,997	3	5	3	.....	.....
Florida.....	.....	487	7	.....	102	8	.....	.....	1,837	.....	1	.....	35	9
Georgia.....	17	2,517	64	1	33	.....	.....	.....	8,905	8	4	1	36	16
Idaho.....	1	415	14	.....	.....	.....	.....	.....	561	.....	.....	16	2	2
Illinois.....	100	11,524	251	6	971	56	5	.....	27,097	26	85	129	900	107
Indiana.....	11	6,199	76	.....	373	64	11	.....	13,635	7	23	64	130	36
Iowa.....	6	4,313	50	.....	222	6	.....	.....	12,537	3	12	132	363	51
Kansas.....	3	1,132	23	.....	.....	.....	.....	.....	6,325	1	4	25	56	16
Kentucky.....	58	3,760	188	3	165	844	177	.....	6,992	52	15	26	148	17
Louisiana.....	29	4,687	160	.....	168	39	.....	.....	5,997	70	30	9	19	9
Maine.....	.....	820	10	.....	46	.....	.....	.....	4,825	.....	38	.....	78	8
Maryland.....	74	4,836	155	1	655	105	24	.....	9,214	15	10	69	120	43
Massachusetts.....	48	7,279	196	1	442	48	.....	.....	14,760	9	114	33	564	163
Michigan.....	9	4,537	43	1	430	13	.....	.....	5,812	5	65	116	387	88
Minnesota.....	16	2,510	38	.....	90	1	.....	.....	5,812	.....	4	101	100	30
Mississippi.....	.....	1,723	36	.....	.....	.....	.....	.....	5,850	.....	1	.....	78	13
Missouri.....	67	6,430	191	1	459	96	4	1	14,833	78	17	66	153	91
Montana.....	2	765	88	.....	.....	.....	.....	.....	923	.....	.....	22	33	12
Nebraska.....	3	929	17	.....	44	.....	.....	.....	1,116	.....	2	38	15	3
Nevada.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
New Hampshire.....	1	922	8	.....	52	.....	.....	.....	2,537	.....	22	.....	240	31

New Jersey.....	10	6,325	80	2	083	0	13,845	13	41	57	511	144
New Mexico.....	1	1,223	49		1		1,530		2	6	7	4
New York.....	200	50,446	701	4	3,548	370	49,281	80	361	301	2,583	324
North Carolina.....	4	1,475	21		8		6,678	215	108	2	18	5
Ohio.....	104	1,375	32	5	1,356	133	27,416	43	162	108	344	130
Oregon.....	7	1,025	20		9	18	81,885			46	34	6
Pennsylvania.....	242	16,292	446	1	3,294	200	85,883	32	201	338	665	266
Rhode Island.....	6	1,397	36		70	1	2,891		24	6	117	20
South Carolina.....	1	1,085	23		15	1	5,674	1	1	4	22	4
Tennessee.....	7	2,856	89	1	21	35	6,775	41	24	3	35	24
Texas.....	6	2,801	77		49	13	10,527	3	3	20	285	65
Utah.....	1	357	9		2		1,844			15	12	10
Vermont.....		409	1		13		1,686		11		64	14
Virginia.....	17	2,507	45		115	428	5,690	201	10	2	18	10
Washington.....		325	12		1		642			28	61	7
West Virginia.....	7	737	11		104	22	3,243	6		12	46	7
Wisconsin.....	31	4,966	69		334	30	10,231	5	29	221	182	46
Wyoming.....		243	8		2		358			11	6	5
Total.....	1,298	170,640	4,112	46	14,883	3,207	386,259	949	1,520	2,474	8,536	2,034

NUMBER OF DISTILLERIES REGISTERED AND OPERATED.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1881:

States and Territories.	Grain.		Molasses.		Fruit.		Total number registered.	Total number operated.
	Number registered.	Number operated.	Number registered.	Number operated.	Number registered.	Number operated.		
Alabama.....	8	6			75	74	83	80
Arkansas.....	12	11			26	26	38	37
California.....	4	4			200	200	204	204
Colorado.....								
Connecticut.....	3	3			212	212	215	215
Delaware.....					53	53	53	53
Georgia.....	56	56			86	86	142	142
Idaho.....	1	1					1	1
Illinois.....	28	28			37	37	65	65
Indiana.....	19	19			77	77	96	96
Iowa.....	3	3			14	14	17	17
Kansas.....	2	2			6	6	8	8
Kentucky.....	298	292			480	480	778	772
Louisiana.....	1	1					1	1
Maryland.....	17	17			11	11	28	28
Massachusetts.....	2	2	6	6	16	16	24	24
Minnesota.....								
Mississippi.....					3	3	3	3
Missouri.....	29	28			107	107	136	135
Nebraska.....	2	2					2	2
New Hampshire.....								
New Jersey.....			1	1			2	2
New Mexico.....	1	1			115	115	116	116
New York.....					8	8	8	8
North Carolina.....	7	7			82	82	89	89
Ohio.....	502	400			938	938	1,440	1,398
Oregon.....	45	44			51	51	56	56
					9	9	9	9

Pennsylvania.....	21	130	65	130	136
Tennessee.....	113	108	430	967	537
Texas.....	2	7	8	5	6
Vermont.....	31	31	710	741	741
Virginia.....	4	4	108	112	113
West Virginia.....	4	4	108	112	113
Wisconsin.....	4	4	108	112	113
Total.....	1,301	1,240	3,964	5,272	5,210

NUMBER AND CAPACITY OF DISTILLERIES IN OPERATION AT THE BEGINNING OF EACH MONTH.

The following statement shows the number and capacity of grain and molasses distilleries in operation at the beginning of each month during the fiscal year ended June 30, 1881:

Months.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
July.....	477	6	Bushels. 89,839	Gallons. 338,454	Gallons. 11,352	Gallons. 9,649	Gallons. 348,103
August.....	374	6	66,040	259,176	9,133	7,801	266,977
September.....	372	6	69,013	275,364	8,899	7,564	282,928
October.....	456	6	89,244	344,229	10,241	8,703	352,934
November.....	505	6	98,469	382,253	9,926	8,437	390,690
December.....	573	6	112,214	431,383	9,686	8,372	439,815
January.....	636	7	128,004	485,769	9,247	7,568	493,637
February.....	670	7	124,010	474,215	7,596	6,457	480,672
March.....	772	7	134,150	473,380	7,142	6,402	480,422
April.....	867	7	120,822	458,297	6,328	5,380	463,677
May.....	840	7	116,122	438,165	5,477	4,658	442,823
June.....	781	6	114,224	433,006	7,411	6,300	439,306

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED.

STATEMENT showing the NUMBER of GRAIN DISTILLERIES of different capacities REGISTERED and OPERATED during the fiscal year ended June 30, 1881, by COLLECTION DISTRICTS.

Districts.	Daily spirit ca- pacity not ex- ceeding 30 gal- lons.		Daily grain ca- pacity not ex- ceeding 5 bushels.		Daily grain ca- pacity exceed- ing 5 bushels and not ex- ceeding 10 bushels.		Daily grain ca- pacity exceed- ing 10 bushels and not ex- ceeding 20 bushels.		Daily grain ca- pacity exceed- ing 20 bushels and not ex- ceeding 60 bushels.		Daily grain ca- pacity exceed- ing 60 bushels and not ex- ceeding 100 bushels.		Daily grain ca- pacity exceed- ing 100 bush- els and not ex- ceeding 500 bushels.		Daily grain ca- pacity exceed- ing 500 bush- els.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
Alabama:																
Second district.....	6	5			5	4	3	2	1	1						
Arkansas.....	7	6			6	6	5	4								
Connecticut:																
First district.....									1	1	1	1				
Second district.....																
California:																
First district.....									1	1			1	1	3	3
Georgia:																
Second district.....	47	47	6	6	34	34	10	10	2	2	1	1				
Third district.....	4	4	1	1	2	2			1	1						
Idaho.....																
Illinois:																
First district.....															7	7
Second district.....									1	1						
Third district.....															1	1
Fourth district.....									1	1	1	1	1	1	1	1
Fifth district.....															10	10
Eighth district.....	1	1			1	1							1	1	4	4
Thirteenth district.....																
Indiana:																
First district.....							1	1	1	1			1	1		
Fourth district.....													3	3	4	4
Sixth district.....							3	3					1	1	1	1
Seventh district.....	1	1			1	1									2	2
Eleventh district.....							1	1								
Iowa:																
Second district.....															2	2
Fifth district.....	1	1					1	1							1	1
Kansas.....																

[illegible]

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED—Continued.

STATEMENT showing the NUMBER of GRAIN DISTILLERIES of different capacities REGISTERED and OPERATED, &c.—Continued.

Districts.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 and not exceeding 10 bushels.		Daily grain capacity exceeding 10 and not exceeding 20 bushels.		Daily grain capacity exceeding 20 and not exceeding 60 bushels.		Daily grain capacity exceeding 60 and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.		Daily grain capacity exceeding 500 bushels.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
South Carolina.....	23	23	19	19	4	4										
Tennessee.....																
Second district.....	39	33	14	10	21	20	4	4								
Fifth district.....	21	21			6	6	31	31								
Eighth district.....	1	1			1	1			1	1						
Texas.....																
Third district.....									1	1	1	1				
Virginia.....																
Third district.....	2	2	1	1	1	1			1	1						
Fifth district.....	2	2	2	2												
Sixth district.....	15	15	2	2	11	11	7	7	3	3	2	2	1	1		
West Virginia.....																
Second district.....	3	3	1	1	2	2	1	1								
Wisconsin.....																
First district.....	1	1			1	1									3	3
Third district.....																

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED—Continued.
STATEMENT showing the NUMBER of GRAIN DISTILLERIES of different capacities REGISTERED and OPERATED during the fiscal year ended June 30, 1881, by STATES and TERRITORIES.

States and Territories.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity, exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity, exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity, exceeding 20 bushels and not exceeding 60 bushels.		Daily grain capacity, exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity, exceeding 100 bushels and not exceeding 500 bushels.		Daily grain capacity, exceeding 500 bushels and not exceeding 1,000 bushels.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
Alabama.....	6	5			5	4	3	2								
Arkansas.....	7	6			6	6	5	4	1	1						
California.....																
Connecticut.....																
Georgia.....	51	51	7	7	36	36	10	10	2	2	1	1	1	1	1	1
Idaho.....	1	1			1	1			1	1						
Illinois.....	1	1			1	1			1	1						
Indiana.....	1	1			1	1			1	1						
Iowa.....	1	1			1	1			1	1						
Kansas.....	1	1														
Kentucky.....	65	60	34	31	25	23	30	29	62	62	25	25	90	90	32	32
Louisiana.....																
Maryland.....	2	2			2	2	5	5	5	5	1	1	1	1	4	4
Massachusetts.....																
Missouri.....	9	8			4	3	10	10	10	10	3	3	2	2	2	2
Nebraska.....																
New Jersey.....																
New York.....																
North Carolina.....	498	447	417	385	60	62	10	8	5	4	1	1	1	1	3	3
Ohio.....	6	6			7	7	7	7	7	7	1	1	1	1	1	1
Pennsylvania.....	16	15			22	22	24	23	18	17	4	4	13	12	13	13
South Carolina.....	23	23	19	19	4	4										
Tennessee.....	61	55	14	10	28	27	35	35	26	26	5	5	5	5		
Texas.....	19	19	5	5	12	12	7	7	4	4	1	1	1	1	1	1
Virginia.....	3	3	1	1	1	1	1	1								
West Virginia.....	1	1														
Wisconsin.....																
	700	704	497	458	225	213	153	147	145	143	46	46	140	138	95	95

MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS.

STATEMENT showing the QUANTITIES of GRAIN and OTHER MATERIALS used for the PRODUCTION of DISTILLED SPIRITS during the fiscal year ended June 30, 1881, by COLLECTION DISTRICTS.

Districts.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill-feed.	Molasses.	Other materials.	Total.
	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Gallons.	Bushels.	Gallons.
Alabama:										
Second district.....	341			321	4,608					5,270
Arkansas:	1,371			584	16,785					18,730
California:										
First district.....	56,009	114,972	114,562	37,834	149,973	337	856	51,471	474,643	51,471
Connecticut:										
First district.....	1,965			10,548	21,951				34,484	
Second district.....	590			4,720	4,188				9,498	
Georgia:										
Second district.....	11,406				68,620					
Third district.....	631				2,585				80,026	
Idaho.....	110			74			2,291		3,216	
Illinois:										
First district.....	179,194	10,930		366,770	2,193,574	87,219	1,012		2,788,108	
Second district.....	483			720	9,500				10,713	
Third district.....	27,610			32,149	313,865	6,040			378,664	
Fourth district.....	9,005			18,115	89,238	5,431	596		118,373	
Fifth district.....	356,211			424,758	4,078,805	69,233	209		4,928,809	
Sixth district.....	77,686			26,825	944,916	18,343	65,332		1,142,902	
Thirteenth district.....	3,883			1,761	52,869	845	9,900		66,378	
Indiana:										
First district.....	3,349	159	52	707	42,400		1,200		47,876	
Fourth district.....	79,049		254	73,751	830,463	48	103,917		1,084,684	
Sixth district.....	20,112	860		7,795	221,279	1,025	16,834		268,065	
Seventh district.....	74,217			26,843	631,473	11,949	63,776		1,068,438	
Eleventh district.....	82	67		64	670				883	
Iowa:										
Second district.....	18,763	1,482		18,970	208,442	2,993	3,633		232,238	
Fifth district.....	15,024			29,225	245,546	5,147			286,092	
Kansas:	1,124			729	16,513	16	679		19,061	
Kentucky:										
Second district.....	114,355	1,564		58,698	975,975				1,148,592	
Fifth district.....	325,275	5,594		802,998	2,864,218				3,918,493	
Sixth district.....	101,759	1,892	408	276,591	1,202,943				1,577,186	
Seventh district.....	141,071	1,043		268,611	1,445,612		232		1,856,509	
Eighth district.....	24,055		50	31,205	163,067				218,877	
Ninth district.....	4,293	110		10,685	52,978		3,147		71,233	
Louisiana:	83			112	1,414				1,608	
Maryland:										
Third district.....	48,007	45		478,423	66,365	2,404	140		595,390	
Fourth district.....	1,302	61		19,574	7,044		805		29,140	

[illegible]

MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS—Continued.

STATEMENT showing the QUANTITIES of GRAIN and OTHER MATERIALS used for the PRODUCTION of DISTILLED SPIRITS during the fiscal year ended June 30, 1881, by COLLECTION DISTRICTS—Continued.

Districts.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill-feed.	Molasses.	Other materials.	Total.
Virginia:										
Third district.....	Bushels. 19	Bushels. 134	Bushels. 120	Bushels. 285	Bushels. 6,730	Bushels. 3	Bushels. 9,818	Gallons. 53,423	Bushels. 404	Gallons. 9,818
Fifth district.....	2,660	16,860	2,914	34,011						53,423
Sixth district.....										
West Virginia:										
Second district.....	13,288		120,971	836						135,065
Wisconsin:										
First district.....	16,312	1,557	94	34,267	174,024	2,643	2,600			231,493
Third district.....	229			1,023		77				1,423

MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS—Continued.

STATEMENT showing the QUANTITIES OF GRAIN and OTHER MATERIALS used for the PRODUCTION of DISTILLED SPIRITS during the fiscal year ended June 30, 1881, by STATES and TERRITORIES.

States and Territories.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill-feed.	Molasses.	Other materials.	Total.
	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Gallons.	Bushels.	Bushels. Gallons]
Alabama.....	341			321	4,698					5,270
Arkansas.....	1,371			564	18,785					18,720
California.....	56,009			37,934	149,973					474,643
Connecticut.....	2,575	114,972	114,562	15,268	28,139	337	866	51,471		43,982
Georgia.....	12,087				71,205					83,242
Idaho.....	110			74						2,475
Illinois.....	654,082	10,830		870,305	7,002,987	133,704	2,291			9,439,047
Indiana.....	176,809	1,086	306	109,160	1,935,096	13,022	77,049			2,421,946
Iowa.....	93,787	1,482		46,295	454,038	8,085	3,653			2,547,320
Kansas.....	1,124			729	10,513	16	679			19,081
Kentucky.....	710,808	10,203	458	1,240,798	6,824,793		3,379			8,790,439
Louisiana.....	83			112	1,414					1,609
Maryland.....	49,389		106	497,987	73,949	2,404	951			624,778
Massachusetts.....	1,303			21,410	18,545					41,258
Missouri.....	45,105	629		34,300	571,589	7,427	35,537	2,586,908		694,607
Nebraska.....	36,041	18,870		28,983	374,114	1,810	948			480,716
New Hampshire.....								65,271		65,271
New Jersey.....	9,842			19,654	19,159					48,655
New York.....	77,890	1,135		185,422	392,060	1,986	8,823			667,300
North Carolina.....	26,087		9	427,609	207,264	101	419			290,324
Ohio.....	343,964	6,511	6,357	358,807	3,459,004	5,565	277,124			4,457,821
Pennsylvania.....	139,421	12,810	253	912,807	218,739	5,588	232	6,654		1,294,350
South Carolina.....	1,452			949	12,889					15,298
Tennessee.....	36,683	185	2,076	30,160	348,090	3	9,820			430,028
Texas.....	39,299	75		98	3,775		434			4,701
Virginia.....	2,773			19,843	41,028					3,643
West Virginia.....	12,258			120,971	41,836					138,065
Wisconsin.....	16,541	1,557	94	35,290	174,024	2,720	2,680			232,916
Total.....	2,455,184	180,886	124,095	4,630,800	23,109,114	177,855	612,736	2,710,307	506	31,291,175

The average yield per bushel of grain was $\frac{115,609,644}{31,291,175} = 3.694$ gal. of spirits.

The average yield per gallon of molasses was $\frac{2,118,506}{2,710,307} = .781$ gal. of spirits.

QUANTITY OF SPIRITS RECTIFIED.

The following statement shows the number of proof-gallons of spirits rectified in the United States during the year ended April 30, 1881, by collection districts:

Alabama	77,061.15	Eleventh district, New York	469.50
Arizona	13,440.94	Fourteenth district, New York	409,127.79
First district, California ..	1,429,810.05	Fifteenth district, New York	22,022.50
Fourth district, California ..	170,425.50	Twenty-first district, New York	73,320.65
Colorado	95,671.01	Twenty-fourth district, New York	193,457.75
First district, Connecticut ..	41,317.49	Twenty-sixth district, New York	4,519
Second district, Connecticut ..	130,218.36	Twenty-eighth district, New York	322,847.56
Delaware	30,755	Thirtieth district, New York	716,610.37
Second district, Georgia	368,986.50	Fourth district, North Carolina	28,204.50
Third district, Georgia	136,940.50	Sixth district, North Carolina	62,514.50
Idaho	9,327	First district, Ohio	10,462,402.55
First district, Illinois	4,306,595.72	Third district, Ohio	48,042.50
Second district, Illinois	6,772.21	Fourth district, Ohio	19,583
Fourth district, Illinois	164,341.50	Seventh district, Ohio	39,697.09
Fifth district, Illinois	674,568	Tenth district, Ohio	304,421
Eighth district, Illinois	14,209	Eleventh district, Ohio	24,175.50
Thirteenth district, Illinois ..	51,333.50	Eighteenth district, Ohio ..	407,073.50
First district, Indiana	27,287	Oregon	60,406
Fourth district, Indiana	18,122	First district, Pennsylvania ..	8,227,086.38
Sixth district, Indiana	25,724	Eighth district, Pennsylvania ..	148,712.51
Seventh district, Indiana	38,531.50	Ninth district, Pennsylvania ..	67,874
Tenth district, Indiana	70,232	Twelfth district, Pennsylvania ..	118,220
Third district, Iowa	69,339	Fourteenth district, Pennsylvania ..	9,208.59
Fourth district, Iowa	43,481	Nineteenth district, Pennsylvania ..	9,726.50
Kansas	36,287.15	Twenty-second district, Pennsylvania ..	575,105.06
Second district, Kentucky ..	71,272.50	Twenty-third district, Pennsylvania ..	25,783
Fifth district, Kentucky	1,335,287.22	Rhode Island	28,682.50
Sixth district, Kentucky	4,654,683.22	South Carolina	19,949.50
Seventh district, Kentucky ..	1,525	Fifth district, Tennessee ..	167,706
Louisiana	996,865	First district, Texas	162,919
Third district, Maryland	3,905,990.39	Third district, Texas	6,490
Fourth district, Maryland	8,827.50	Utah	25,569
Third district, Massachusetts ..	1,704,058.43	Second district, Virginia ..	225,678
Fifth district, Massachusetts ..	35,633	Third district, Virginia	359,839.50
Tenth district, Massachusetts ..	4,480	Sixth district, Virginia	76,841.50
First district, Michigan	234,436	First district, West Virginia ..	74,298
Fourth district, Michigan	22,876.17	First district, Wisconsin	1,105,054.41
First district, Minnesota	9,331.32	Second district, Wisconsin ..	25,081
Second district, Minnesota	152,432.88	Third district, Wisconsin	22,591
First district, Missouri	3,430,790.87		
Fourth district, Missouri	268		
Sixth district, Missouri	170,682		
Montana	9,544.27		
Nebraska	102,378		
Nevada	7,079		
First district, New Jersey	3,761.37		
Third district, New Jersey	29,462.50		
Fifth district, New Jersey	118,264.50		
New Mexico	1,598.50		
First district, New York	1,069,036.91		
Second district, New York	6,720,257.21		
Third district, New York	648,291.91		
		Total	58,841,357.48

QUANTITY OF SPIRITS RECTIFIED—CONTINUED.

The following statement shows the number of proof-gallons of spirits rectified in the United States during the year ended April 30, 1881, by States and Territories:

Alabama	77,061.15	Nebraska.....	102,378
Arizona	13,440.94	Nevada	7,079
California	1,600,235.55	New Hampshire	
Colorado	95,671.01	New Jersey.....	151,488.37
Connecticut	171,535.85	New Mexico.....	1,598.50
Delaware	30,755	New York.....	10,240,057.15
Georgia	505,927	North Carolina	90,719
Idaho	9,327	Ohio.....	11,305,395.14
Illinois.....	5,217,819.93	Oregon.....	60,406
Indiana.....	179,896.50	Pennsylvania	9,781,776.06
Iowa.....	112,820	Rhode Island.....	28,682.50
Kansas.....	36,287.15	South Carolina	19,949.50
Kentucky.....	6,062,767.94	Tennessee.....	167,705
Louisiana.....	996,865	Texas.....	169,409
Maryland.....	3,914,817.89	Utah.....	25,569
Massachusetts.....	1,744,201.43	Virginia.....	662,359
Michigan.....	257,312.17	West Virginia.....	74,298
Missouri.....	3,601,740.87	Wisconsin.....	1,152,726.41
Minnesota.....	161,764.20		
Montana.....	9,544.27		
		Total	58,841,387.48

STOCK FED AT DISTILLERIES.

A growing industry in connection with the distilling interests of the country is the feeding of cattle and hogs. The following statistics, which have been collected for the first time, show the number of cattle, &c., fed in connection with grain distilleries during the past winter:

STATEMENT showing the number of CATTLE and HOGS fed at REGISTERED GRAIN DISTILLERIES, with their AVERAGE and TOTAL INCREASE in WEIGHT, during the fiscal year ended June 30, 1881, by COLLECTION DISTRICTS.

Districts.	Number of cattle	Average increase in weight.	Total increase in weight.	Number of hogs	Average increase in weight.	Total increase in weight.	Total increase in weight of cattle and hogs.	Remarks.
Second Alabama.....	100	750.00	75,000	100	200.00	20,000	95,000	
Arkansas.....	24	336.00	8,400	1,035	107.20	110,975	119,375	
First California.....				3,369	106.56	369,122	369,122	
First Connecticut.....	102	164.07	16,736				16,736	
Second Connecticut.....	4	400.00	1,600	11	300.00	3,300	4,900	
Second Georgia.....	372	136.00	55,800	2,681	72.00	201,975	256,775	Three distillers sell sloop and feed cattle for others, but keep no data.
Third Georgia.....				182	63.84	11,804	11,804	
Idaho.....				300	100.00	30,000	30,000	
First Illinois.....	6,742	200.00	1,348,400				1,348,400	Two distillers sell their sloop.
Second Illinois.....	94	200.00	18,800				18,800	
Third Illinois.....	240	200.00	48,000				48,000	
Fourth Illinois.....	240	223.14	53,554	1,095	175.92	192,635	246,189	
Fifth Illinois.....	16,957	214.00	3,629,360	1,150	100.00	1,150	3,630,510	
Sixth Illinois.....	5,178	264.00	1,366,992	2,274	100.00	227,400	1,594,392	
Thirteenth Illinois.....	354	100.00	35,400	1,121	125.00	140,125	175,525	
First Indiana.....	4,972	136.00	676,000	1,132	125.00	141,500	690,500	
Fourth Indiana.....	4,917	215.51	1,060,800	3,269	107.136	350,242	1,411,042	One distiller sells his sloop.
Sixth Indiana.....	2,898	235.00	680,925	2,020	180.00	363,600	1,044,525	
Seventh Indiana.....	1,812	202.00	366,024				366,024	
Second Iowa.....	1,200	201.00	241,200				241,200	
Fifth Iowa.....								
Kansas.....				844	76.04	64,366	64,366	
Ninth Kentucky.....	11,200	100.00	1,120,000	4,278	72.00	308,040	1,428,040	
Tenth Kentucky.....	11,200	100.00	1,120,000	5,979	115.00	687,625	1,807,625	
Sixth Kentucky.....	4,613	237.78	1,096,150	5,373	90.64	486,150	1,582,300	
Seventh Kentucky.....	3,720	250.00	930,000	4,330	127.00	549,910	1,479,910	
Eighth Kentucky.....	1,122	200.00	224,400	1,053	100.00	105,300	329,700	

	14	400.00	5,000	400	82.00	100,000	44,000	
Ninth Kentucky	78	507.53	37,000	704	118.20	83,200	120,840	A large quantity of sheep sold.
Tenth Maryland	180	507.77	50,000	25	25	7,500	66,500	Distillers sell their sheep.
Tenth Massachusetts								Sheep all sold.
First Missouri				895	53.90	48,244	48,244	
First Mississippi				535	31.500	31,500	31,500	
Fifth Missouri	66	28.78	1,000	1,029	69.03	71,035	72,065	21,635 cattle fed in Tennessee and 822 hogs fed, but no data as to weight could be furnished.
Nebraska								
First New York	150	300.00	45,000				45,000	
Twenty-fourth New York	247	170.72	42,170				42,170	
Thirtieth New York	1,914	291.66	557,064				557,064	
Second North Carolina	25	60.00	1,500	140	39.28	5,500	5,500	
Fourth North Carolina	157	863.00	57,805	450	50.63	22,785	24,285	
Fifth North Carolina	435	131. +	57,000	3,528	178.66	633,880	691,165	
Sixth North Carolina	7,506	220.00	1,651,320	2,898	141. +	400,835	457,915	
First Ohio	1,888	216.84	333,500	12,416	122.00	1,514,752	3,166,072	One distiller sold all his sheep, and all sell more or less.
Third Ohio	1,888	191.00	16,808	798	144.36	59,040	448,700	
Fourth Ohio	735	300.00	220,500	328	180.00	30,000	75,848	
Sixth Ohio	118	95.00	11,210	550	120.00	150,814	250,500	One distiller fed stock, but kept no data.
Seventh Ohio	400	200.00	80,000	1,525	98.80	183,656	263,656	
Tenth Ohio	740	250.00	185,000	2,540	72.80	467,672	632,672	
Eleventh Ohio				4,412	106.00	7,168	7,168	
Fifteenth Ohio	125	202.00	25,250	138	128.00	17,485	42,735	
Eighteenth Ohio	40	220.00	8,800	875	116.00	101,388	110,198	
Ninth Pennsylvania				600	122. +	73,475	73,475	
Sixteenth Pennsylvania	191	188.28	35,580	1,633	94.95	155,055	190,635	
Twenty-second Pennsylvania	179	200.00	35,800	7,290	126.43	921,750	957,550	
Twenty-third Pennsylvania	408	300.00	122,400				122,400	
South Carolina	45	498. +	21,050	752	73. +	54,902	75,952	
Second Tennessee	21	76.19	204,880	893	54.32	50,300	51,900	
Fifth Tennessee	1,164	176. +	5,500	5,684	88. +	490,059	694,839	
Third Texas				190	60.00	18,000	18,000	
Fifth Virginia	22	250.00		133. +	25,350	30,850	30,850	
Sixth Virginia				1,846	83.75	154,613	154,613	
Second West Virginia				1,912	30. +	75,115	75,115	
First Wisconsin	960	157.50	149,625	1,158	140.00	22,120	171,745	

STOCK FED AT DISTILLERIES—Continued.

STATEMENT showing the NUMBER of CATTLE and HOGS fed at REGISTERED GRAIN DISTILLERIES, with their AVERAGE and TOTAL INCREASE in WEIGHT, during the fiscal year ended June 30, 1881, by STATES and TERRITORIES.

State.	Number of cattle fed.	Average increase in weight.	Total increase in weight.	Number of hogs fed.	Average increase in weight.	Total increase in weight.	Total increase in weight of cattle and hogs.
Alabama	100	750	75,000	100	200	20,000	95,000
Arkansas	24	850	8,400	1,035	107+	110,975	119,375
California				3,369	109+	289,122	269,122
Connecticut	106	172+	18,336	11	300	8,900	21,636
Georgia	872	150	55,800	2,868	74+	213,059	298,859
Idaho				300	100	30,000	30,000
Illinois	29,920	228+	6,675,472	3,850	148+	573,876	7,248,848
Indiana	8,890	222+	1,977,022	6,441	168+	1,089,978	3,047,000
Iowa	2,712	200	543,912				543,912
Kansas				844	78+	65,866	65,866
Kentucky	24,219	218+	5,174,560	22,055	103+	2,272,906	7,446,965
Maryland	73	507+	37,050	704	118+	83,290	120,240
Massachusetts	180	827+	59,000	25	300	7,500	66,500
Missouri	66	28+	1,900	2,449		150,779	152,679
New York	2,311	278+	644,264				644,264
North Carolina	617	187+	115,865	6,956	152+	1,063,060	1,178,965
Ohio	11,250	224+	2,523,588	22,463	113+	2,545,787	5,069,375
Pennsylvania	818	247+	202,580	10,398	120+	1,251,678	1,454,258
South Carolina	43	489+	21,050	752	73+	54,902	75,952
Tennessee	1,185	174+	206,480	6,577	82+	540,359	746,839
Texas				300	60	18,000	18,000
Virginia	22	250	5,500	2,036	88+	179,988	185,488
West Virginia				1,912	38+	75,115	75,115
Wisconsin	950	157+	149,625	158	140	22,120	171,745
Total	83,867		18,495,404	95,598		10,720,474	29,215,878

SUMMARY.

Number of cattle fed at registered grain distilleries in the United States	83,867
Average increase in weight of cattle	220.53+
Total increase in weight of cattle	18,495,404
Number of hogs fed at registered grain distilleries in the United States	95,598
Average increase in weight of hogs	112.14+
Total increase in weight of hogs	10,720,474
Total number of cattle and hogs fed	179,465
Average increase in weight of cattle and hogs	162.79+
Total increase in weight of cattle and hogs	29,215,878

OPERATIONS AT DISTILLERY WAREHOUSES.

The following table shows the quantity of distilled spirits in taxable gallons, at 90 cents per gallon tax, placed in distillery warehouses during the fiscal year ended June 30, 1880, the quantity withdrawn therefrom during the year, and the quantity remaining therein at the beginning and close of the year:

	Taxable gallons.
Quantity of distilled spirits actually remaining in warehouse July 1, 1880.	31, 363, 869
Quantity of distilled spirits not actually in warehouse claimed to have been lost by casualty.....	176, 563
Quantity of distilled spirits withdrawn for exportation, proofs of landing not received.....	22, 364, 664
Quantity of distilled spirits withdrawn for transfer to manufacturing warehouse, not yet received at warehouse.....	31, 724
Quantity of distilled spirits produced from July 1, 1880, to June 30, 1881..	117, 728, 150
Total	171, 664, 970
Distilled spirits withdrawn tax-paid (including deficiencies on export bonds and casualties disallowed).....	67, 377, 623
Distilled spirits exported, proofs of landing received.....	23, 150, 434
Distilled spirits allowed for loss by casualty.....	75, 316
Distilled spirits withdrawn for scientific purposes and for the use of the United States.....	24, 902
Distilled spirits allowed for loss by leakage or evaporation in warehouse.	811, 466
Distilled spirits allowed for loss by leakage in transportation for export..	90, 240
Distilled spirits withdrawn for transfer to, and received at manufacturing warehouse.....	171, 668
Distilled spirits withdrawn for exportation, proofs of landing not received.....	15, 045, 619
Distilled spirits withdrawn for transfer to manufacturing warehouse, not yet received at warehouse.....	65, 516
Distilled spirits not actually in warehouse, claimed to have been lost by casualty.....	204, 075
Distilled spirits actually remaining in warehouse June 30, 1881.....	64, 648, 111
Total	171, 664, 970

The quantity of spirits, 64,648,111 gallons, actually remaining in warehouse June 30, 1881, is the quantity as shown by the original gauge of each package.

The quantity of spirits withdrawn from distillery warehouses for exportation during the year was 15,921,482 gallons.

Of the twenty-one tables immediately following, eight furnish detailed statements of items given in aggregate in the preceding table, three afford information as to production and movements of distilled spirits during the first four months of the year ending June 30, 1882, the others being chiefly comparative statements as to spirits in distillery warehouses, also those held by wholesale liquor dealers, and rectifiers, &c., as follows:

The quantity, by districts, taxable gallons, and months of production of the spirits (31,363,869 gallons) actually in warehouse July 1, 1880, page 118.

The same quantity, by districts and by the different kinds, as known to the trade, page 126.

The quantity of the different kinds of spirits as known to the trade (by districts and in aggregate for the fiscal year 1881, and in aggregate only for the fiscal year 1880) produced, page 128.

The quantity of the different kinds, &c. (as in case of the spirits produced), of spirits withdrawn, upon payment of the tax, for export, for

scientific purposes, for the use of the United States, and for transfer to manufacturing warehouses, and the quantity lost by casualty, page 130.

The quantity of the different kinds of spirits withdrawn for export from each district and in aggregate, for the years 1880 and 1881, pages 134, 135.

Increase and decrease of different kinds of spirits exported in 1881 as compared with 1880, page 135.

Increase and decrease of different kinds of spirits tax-paid in 1881 as compared with 1880, page 133.

Spirits lost by leakage in warehouse in 1880, page 142.

Spirits lost by leakage in warehouse in 1881, page 133.

Spirits lost by casualty during the year, with percentage on production, page 133.

The quantity of spirits withdrawn for export, by the different kinds, by ports from which exported and by ports to which exported, for the fiscal year 1880, page 136.

The quantity of spirits withdrawn for export, by the different kinds, by ports from which exported and by ports to which exported, for the fiscal year 1881, page 138.

The quantity, by districts, taxable gallons, and months of production of the spirits (64,648,111 gallons) actually in warehouse June 30, 1881, page 144.

The same quantity, by districts, and by the different kinds known to the trade, page 152.

The stock on hand, production, and movement of spirits for the fiscal years 1877, 1878, 1879, 1880, and 1881, page 155.

The production and movement of spirits during the first four months of the fiscal year 1881, page 157.

The production and withdrawal of spirits during the first four months of the fiscal year 1882, page 156.

Spirits withdrawn for export during the first four months of fiscal year 1882, page 159.

Spirits withdrawn for export during first four months of last four fiscal years, page 160.

Spirits in hands of wholesale liquor dealers and rectifiers October 1, 1880, and October 1, 1881, page 164.

Spirits and tobacco removed in bond for export during the past nine fiscal years, page 154.

The quantity of each month's product in warehouse July 1, 1880, withdrawn during the year ended June 30, 1881, page 141.

Spirits remaining in warehouse at close of each last thirteen fiscal years, page 142.

Increase in different kinds of spirits in warehouse at end of the fiscal year 1881, as compared with 1880, page 143.

PRODUCTION OF SPIRITS DURING THE YEAR.

The quantity of spirits (117,728,150 gallons) produced and deposited in distillery warehouses during the fiscal year ended June 30, 1881, exceeded the production of the previous year (90,355,270 gallons) by 27,372,880 gallons.

The increase in production for the fiscal year 1881 over the production for the fiscal year 1880 is distributed among the different varieties known to the trade as follows:

Increase in production of—		Gallons.
Bourbon whisky		18,218,467
Rye whisky		3,589,618
Alcohol		1,357,960
Gin		154,928
Pure or cologne spirits		2,898,633
Miscellaneous		2,320,877
Total		28,540,483
Decrease in production of—		Gallons.
Rum		320,795
High wines		846,808
		1,167,603
Net increase		27,372,880

SPIRITS IN WAREHOUSE JUNE 30, 1880.

TABLE showing by DISTRICTS the QUANTITY, in TAXABLE GALLONS, of SPIRITS in WAREHOUSE June 30, 1880, with MONTH of PRODUCTION.

District and State.	Prior to June, 1877.	June, 1877.	July, 1877.	August, 1877.	September, 1877.	October, 1877.	November, 1877.	December, 1877.	January, 1878.	February 1878.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Second Alabama.....										
First Arkansas.....										
First California.....										78
Colorado.....										
First Connecticut.....										
Second Connecticut.....										
Second Georgia.....										
Third Georgia.....										
Iowa.....										
First Illinois.....										167
Second Illinois.....										
Third Illinois.....										
Fourth Illinois.....				48		1,251			1,592	2,089
Fifth Illinois.....									810	2,983
Sixth Illinois.....										
Seventh Illinois.....										
First Indiana.....										
Second Indiana.....							258		1,290	2,079
Third Indiana.....								1,183		552
Fourth Indiana.....										
Fifth Indiana.....										
Sixth Indiana.....										
Seventh Indiana.....										
Eighth Indiana.....										
Ninth Indiana.....										
Tenth Indiana.....										
First Iowa.....										
Second Iowa.....										
Third Iowa.....										
Fourth Iowa.....										
Fifth Iowa.....									841	945
Kansas.....										
Second Kentucky.....	688	1,310	44						8,387	5,135
Fifth Kentucky.....	8,332	52,367	5,875			92	3,188	10,575	65,298	51,805
Sixth Kentucky.....		82,124	6,818	450				5,014	8,738	16,802
Seventh Kentucky.....		11,604	12,898	776				4,125	10,708	16,802
Eighth Kentucky.....	2,060	2,437	12,863					1,816	4,203	16,445
Ninth Kentucky.....										2,009
Third Maryland.....		1,157			8,451	2,319	3,856		1,543	
Fourth Maryland.....		1,667					268	977	1,134	8,472
Third Massachusetts.....								288		616
Tenth Massachusetts.....									1,513	
First Missouri.....										
Second Missouri.....									298	220

	1, 001	200		300	400	500	600	700	800	900	1, 000
Fourth Missouri											
Fifth Missouri											
Sixth Missouri											
Nebraska											800
New Hampshire											
First New York											
Twenty-first New York											
Twenty-fourth New York											
Thirtieth New York											
Second North Carolina											
Fourth North Carolina											
Sixth North Carolina											
First Ohio											
Third Ohio											
Fourth Ohio											
Sixth Ohio											
Seventh Ohio											
Eighth Ohio											
Ninth Ohio											
Tenth Ohio											
Eleventh Ohio											
Twelfth Ohio											
Thirteenth Ohio											
Fourteenth Ohio											
Fifth Pennsylvania											
Sixth Pennsylvania											
Seventh Pennsylvania											
Eighth Pennsylvania											
Ninth Pennsylvania											
Tenth Pennsylvania											
Eleventh Pennsylvania											
Twelfth Pennsylvania											
Thirteenth Pennsylvania											
Fourteenth Pennsylvania											
Fifteenth Pennsylvania											
Sixteenth Pennsylvania											
Seventeenth Pennsylvania											
Eighteenth Pennsylvania											
Nineteenth Pennsylvania											
Twentieth Pennsylvania											
Twenty-first Pennsylvania											
Twenty-second Pennsylvania											
Twenty-third Pennsylvania											
South Carolina											
Second Tennessee											
Third Tennessee											
Fourth Tennessee											
Fifth Tennessee											
Sixth Tennessee											
Seventh Tennessee											
Eighth Tennessee											
Ninth Tennessee											
Tenth Tennessee											
Eleventh Tennessee											
Twelfth Tennessee											
Thirteenth Tennessee											
Fourteenth Tennessee											
Fifteenth Tennessee											
Sixteenth Tennessee											
Seventeenth Tennessee											
Eighteenth Tennessee											
Nineteenth Tennessee											
Twentieth Tennessee											
Twenty-first Tennessee											
Twenty-second Tennessee											
Twenty-third Tennessee											
Twenty-fourth Tennessee											
Twenty-fifth Tennessee											
Twenty-sixth Tennessee											
Twenty-seventh Tennessee											
Twenty-eighth Tennessee											
Twenty-ninth Tennessee											
Thirtieth Tennessee											
First Wisconsin											
Second Wisconsin											
Third Wisconsin											
Totals	8, 098	111, 983	30, 719	4, 749	6, 239	11, 887	24, 871	48, 976	130, 313	149, 680	
Totals in warehouses June 30, 1879, produced from March, 1877, to June, 1879	1, 103, 656	350, 948	98, 450	30, 933	43, 706	84, 313	82, 006	171, 162	401, 479	498, 412	

* Made up of the production of March, April, and May, 1877.

SPIRITS IN WAREHOUSE JUNE 30, 1880—Continued.

TABLE showing by DISTRICTS the QUANTITY, in TAXABLE GALLONS, of SPIRITS in WAREHOUSE June 30, 1880, with MONTH of PRODUCTION—Continued.

District and State.	March, 1878.	April, 1878.	May, 1878.	June 1878.	July, 1878.	August, 1878.	September, 1878.	October, 1878.	November, 1878.	December, 1878.
Second Alabama										
Arkansas										
First California	46									
Colorado			373					45		
First Connecticut										
Second Connecticut										
Second Georgia										
Third Georgia										
Idaho										
First Illinois										
Second Illinois	43	87								
Third Illinois										
Fourth Illinois	2,511	534	1,089							
Fifth Illinois	4,943	294	1,207	796	1,906			538	697	
Eighth Illinois										
Thirteenth Illinois										
First Indiana										
Fourth Indiana	2,045		5,083							
Sixth Indiana	185									
Seventh Indiana	2,685	4,984	7,572						968	942
Eleventh Indiana										
Second Iowa										
Fourth Iowa	1,234									
Fifth Iowa										
Kansas										
Second Kentucky	4,939	6,365	9,484	2,655		1,022	2,902	1,850	9,464	19,226
Fifth Kentucky	64,326	96,059	103,505	35,677		627	2,217	7,481	56,002	103,939
Sixth Kentucky	18,196	29,424	25,479	31,806		4,301	2,405	535	4,953	22,936
Seventh Kentucky	30,984	58,359	51,110	22,720	18,568			2,248	6,849	31,575
Eighth Kentucky	8,051	20,204	8,962	515						2,969
Ninth Kentucky	8,973	1,464	1,082	87						1,123
Fourth Maryland		12,161	20,538	9,452	4,408	11,079	4,318	10,038	128	17,958
Third Massachusetts	968	2,712	4,093	3,073		563	417	40	11,003	1,873
Fifth Massachusetts										1,207
Tenth Massachusetts										2,288
First Missouri	772		379							
Second Missouri	770	1,303	2,214	427						
Fourth Missouri									47	246

[illegible]

SPIRITS IN WAREHOUSE JUNE 30, 1880—Continued.

TABLE showing, by DISTRICTS, the QUANTITY, in TAXABLE GALLONS, of SPIRITS IN WAREHOUSE June 30, 1880, with MONTH of PRODUCTION—Continued.

District and State.	January, 1879.	February, 1879.	March, 1879.	April, 1879.	May, 1879.	June, 1879.	July, 1879.	August, 1879.	September, 1879.	October, 1879.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Second Alabama	556									38
Arkansas	140	223	687	714	136	128			13, 189	
First California	700	1, 088	744	1, 189	303	152				
Colorado										
First Connecticut										
Second Connecticut										
Second Georgia										
Third Georgia										
Idaho	491		188	43						
First Illinois										
Second Illinois	407	2, 112		2, 659	3, 516	1, 107	360	835	3, 373	9, 600
Third Illinois		785								2, 152
Fourth Illinois										
Fifth Illinois	375	2, 080	1, 975	1, 546						
Sixth Illinois	2, 953	1, 368	459	43	6, 824	2, 941	2, 221	9, 814		1, 036
Thirteenth Illinois					126					385
First Indiana										
Fourth Indiana	866	30, 539	18, 508	71, 250	19, 436	28, 126	12, 602	4, 237	16, 020	7, 287
Sixth Indiana					1, 132					
Seventh Indiana		41	1, 039	1, 687	9, 687			865		331
Eleventh Indiana										
Second Iowa										
Fourth Iowa										
Fifth Iowa										
Kansas										
Second Kentucky	25, 460	28, 517	49, 004	74, 725	89, 579	90	405	171	6, 330	833
Fifth Kentucky	185, 436	237, 820	801, 651	362, 130	379, 585	72, 319	32, 051	5, 490	22, 974	22, 974
Sixth Kentucky	54, 935	49, 909	67, 234	102, 221	132, 169	217, 920	69, 710	10, 723	23, 221	179, 961
Seventh Kentucky	99, 309	145, 638	167, 010	214, 571	189, 923	81, 828	25, 384	23, 230	41, 369	41, 369
Eighth Kentucky	17, 935	16, 443	16, 785	16, 571	19, 190	128, 964	33, 406	7, 120	84, 301	84, 301
Ninth Kentucky	312	16, 443	16, 785	16, 571	19, 190	17, 334	40	42		
Tenth Kentucky	9, 064	4, 869	11, 234	7, 873	15, 006	17, 002	153			
Third Maryland		41, 636	55, 161	61, 833	66, 232	48, 810	58, 304	60, 395	61, 968	74, 338
Fourth Maryland	5, 336	6, 234	6, 102	6, 102	4, 970	8, 896	2, 121	497	5, 155	286
Third Massachusetts					3, 404	8, 683	2, 686		1, 062	968
Fifth Massachusetts	1, 906	3, 463	6, 371	13, 185	3, 214	1, 276			1, 068	178
Tenth Massachusetts										465
First Missouri	913		2, 865	1, 011	138	387			378	697
Second Missouri	86		1, 580	1, 333	1, 468	294				
Fourth Missouri			1, 39	1, 391						

Fifth Missouri	7,699	6,876	5,896	5,085	3,294	8,907	2,862	570	562	30
Sixth Missouri			5,896	1,981		8,098	687			1,897
New Hampshire										
First New York										
Twenty-first New York	8,962	18,032	4,945	7,292	19,794	17,849	4,001	11,192	8,910	372
Twenty-fourth New York				84						
Thirtieth New York				45						
Second North Carolina			48	185						
Fourth North Carolina			61	1,870	2,514	1,246	397	723	869	1,493
Fifth North Carolina	562	874	561	1,242	1,600	1,972	1,332	1,525	850	1,993
Sixth North Carolina	5,651	5,590	88,123	76,230	70,496	5,457	125	4,900	8,222	43
First Ohio	8,974	6,332	12,464	8,864	12,429	12,754	11,712	10,466	16,517	16,750
Third Ohio	2,100	1,478	4,292	4,230	3,764	3,798	1,244			
Fourth Ohio	13,093	34,354	38,570	11,713	24,814	13,171				18,878
Sixth Ohio			2,496	2,990	2,732	442				
Seventh Ohio		1,091	2,496	7,916	13,796	2,082		6,426	771	444
Tenth Ohio	9,665	12,769	15,826			2,128			90	318
Eleventh Ohio										
Fifteenth Ohio				1,024	334					
Eighteenth Ohio	299	171	686	642	334	248	264			282
First Pennsylvania	13,213	19,281	17,962	22,713	39,691	30,665	25,008	16,649		19,175
Eighth Pennsylvania	454				1,022	134	1,502	181	601	8,522
Ninth Pennsylvania	2,116	519	2,309	4,078	6,574	4,987	1,726	1,973	2,835	3,523
Twelfth Pennsylvania					271					
Fourteenth Pennsylvania	2,634	2,729	4,712	2,905	8,321	3,790		2,791	4,894	5,617
Sixteenth Pennsylvania	4,619	5,513	6,189	4,464	1,975	1,460	609	1,242	4,499	715
Twenty-first Pennsylvania	55,076	53,792	60,124	83,784	96,889	86,207	88,898	67,036	70,871	1,288
Twenty-second Pennsylvania	25,749	26,913	32,728	26,379	43,952	38,590	45,065	9,612	19,899	96,855
Twenty-third Pennsylvania		26,913	32,728	26,379	43,952	38,590	45,065	9,612	19,899	54,866
South Carolina		46	69	71	90	152	103		92	189
Second Tennessee				45		125				
Fifth Tennessee	12,044	6,230	17,717	24,810	38,126	37,434	24,486	33,549	32,302	51,426
Eighth Tennessee									129	31
Third Texas	403	280	1,376	443	1,371					
Fourth Texas										169
Third Virginia										
Fifth Virginia		310	423	591	819	26				
Sixth Virginia	1,671	1,959	2,294	3,235	8,114	12,672	11,391	4,855	4,325	3,505
Second West Virginia						14,269	24,479	27,137	27,004	28,846
First Wisconsin	404	127	1,015	947						28,278
Third Wisconsin										
Totals	584,685	772,954	978,947	1,275,045	1,821,000	912,572	476,713	311,842	354,427	694,911
Totals in warehouse June 30, 1879, produced from March, 1877, to June, 1879.	1,236,742	1,514,241	2,036,418	2,271,892	2,298,061	1,942,228				

SPIRITS IN WAREHOUSE JUNE 30, 1880—Continued.

TABLE showing, by DISTRICTS, the QUANTITY, in TAXABLE GALLONS, of SPIRITS in WAREHOUSE June 30, 1880, with MONTH of PRODUCTION—Continued.

District and State.	November, 1879.	December, 1879.	January, 1880.	February, 1880.	March, 1880.	April, 1880.	May, 1880.	June, 1880.	Total in ware- house June 30, 1880.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Second Alabama			44	737	1,155	945	1,098	1,129	6,685
Florida		808	1,068	1,248	3,643	5,227	4,410	3,013	21,799
First California	44	21,502	17,312	8,884	19,793	20,377	10,629	14,886	128,706
Colorado								2,778	2,888
First Connecticut			293					2,778	2,778
Second Connecticut			1,005	1,531	1,845	4,102	3,748	3,753	2,652
Second Georgia				44	253	172	44	64	16,367
Third Georgia		175							7,620
Idaho	692								7,148
First Illinois	21,963	4,297	1,698	74,779	151,503	189,111	173,124	190,764	885,893
Second Illinois	3,364	39,945	50,532	3,384	4,012	3,830	3,923	4,004	33,843
Third Illinois		3,630	3,724						43,567
Fourth Illinois									42,118
Fifth Illinois	1,642	6,791	16,065	6,892	6,305	412	12,560	109,967	197,452
Sixth Illinois	471	560	471	515	562	558	7,936	58,928	61,590
Thirteenth Illinois								8,909	29,632
First Indiana	91	3,944	4,733	273	7,834	7,776	135,246	82,911	1,217,331
Fourth Indiana	18,961	96,446	97,927	140,472	205,900	217,963	162	19,803	159,092
Sixth Indiana	576	538	886	1,732	12,375	863	85,929	85,929	1,992
Seventh Indiana	1,068	2,788	3,208	3,303	17,502	1,962	64,036	561	22,205
Nineenth Indiana	571	529						22,205	2,520
Second Iowa								9,800	9,800
Fourth Iowa									6,079
Fifth Iowa									1,915,562
Kansas	3,372	1,075	83	158,742	195,413	241,053	250,967	274,110	8,208,723
Second Kentucky	51,712	121,863	146,104	645,782	847,696	934,167	905,673	711,718	2,725,107
Fifth Kentucky	320,100	559,458	633,044	645,782	847,696	934,167	905,673	711,718	4,036,106
Sixth Kentucky	86,693	111,219	217,041	206,799	426,945	481,010	468,854	394,812	565,425
Seventh Kentucky	83,336	213,530	313,287	362,978	426,945	70,770	62,635	48,855	239,375
Eighth Kentucky	18,864	36,684	41,662	51,543	63,246	29,486	28,225	22,256	167,871
Ninth Kentucky	8,568	21,222	27,462	22,065	118,474	145,042	132,684	154,640	1,084,686
Third Maryland	66,989	64,867	16,756	118,474	145,042	132,684	154,640	177,878	1,084,686
Fourth Maryland	1,285	6,829	11,318	12,267	18,661	12,022	10,348	8,176	128,211
Fourth Massachusetts	6,564	9,332	15,413	11,160	3,046	3,740	5,054	36,813	112,358
Fifth Massachusetts	90	7,235	10,736	20,947	34,768	27,238	33,437	90,975	261,082
Tenth Massachusetts								6,827	14,039
First Missouri	1,615	2,972	4,102	6,832	8,339	1,405	4,977	4,179	46,650
Second Missouri	76	74	1,164	1,441	1,441	1,071	618	1,162	13,967
Fourth Missouri	979	895	823	1,787	1,578	1,071	1,071	1,916	16,382

Fifth Missouri	4,284	6,316	9,101	12,973	238	1,553	1,395	452	2,604
Fourth Missouri		4,469	16,457	18,367	14,628	10,444	9,184	1,823	19,217
Nevada	568	4,478	16,913	18,860	9,686	8,674	8,154	18,828	20,521
New Hampshire			2,254	5,549	2,987	10,189	5,125	4,531	34,010
Twenty-first New York					5,513	4,944	4,727	5,803	16,689
Twenty-fourth New York	710	490			2,433	6,225	3,513	2,795	20,929
Thirtieth New York		2,969	9,781	10,698	21,745	16,938	20,818	22,507	206,013
Second North Carolina				142			318	462	1,058
Fourth North Carolina			128	328	717	916	888	538	2,792
Fifth North Carolina	2,569	3,543	5,284	6,771	10,968	10,444	11,220	7,244	72,336
Sixth North Carolina	2,074	2,518	4,116	6,651	13,541	18,162	22,763	27,261	114,920
First Ohio	18,889	55,485	18,894	110,309	180,575	108,971	184,659	216,863	1,090,076
Third Ohio	22,800	25,642	26,886	28,845	25,705	26,339	26,209	25,880	834,601
Fourth Ohio	2,200	4,067	3,889	4,278	4,180	3,236	4,346	57,249	57,249
Sixth Ohio	87,122	45,673	50,530	43,765	49,078	55,381	54,863	42,874	598,443
Seventh Ohio	250					10,908	9,590	4,989	53,897
Tenth Ohio			1,624	3,186	10,072	10,908	20,801	11,840	113,194
Eleventh Ohio	392	418				11,474	15,204	15,204	23,108
Fifteenth Ohio	375	1,440	1,567	2,449	1,644	498	946	914	11,191
First Pennsylvania	322	1,048	1,337	2,468	1,650	1,095	586	510	13,427
Eighth Pennsylvania	39,314	53,522	34,440	26,255	32,484	29,525	29,573	28,514	624,194
Ninth Pennsylvania	2,979	2,191	1,665	2,963	1,835	4,222	3,458	2,367	37,141
Twelfth Pennsylvania	3,601	4,766	7,646	8,491	10,103	9,046	9,683	9,047	197,119
Fourteenth Pennsylvania				222	445	1,119	639	659	3,394
Sixteenth Pennsylvania	7,257	8,018	7,868	6,744	8,153	6,457	6,748	6,451	102,129
Eighteenth Pennsylvania	1,303	2,244	4,264	5,633	5,932	7,125	7,479	7,222	76,151
Twentieth Pennsylvania	1,915	4,204	1,676	4,531	4,007	3,715	222	222	38,164
Twenty-second Pennsylvania	116,965	124,876	150,808	138,856	198,894	185,023	196,438	199,192	2,829,640
Twenty-third Pennsylvania	57,076	61,710	70,746	68,308	79,268	85,023	84,108	87,991	1,006,271
South Carolina	134	286	250	68,435	1,308	1,940	1,295	1,244	7,599
Second Tennessee		48	222	543	1,190	1,824	3,150	2,866	12,154
Fifth Tennessee	47,923	40,241	38,539	44,520	56,522	67,299	86,243	83,954	811,629
Eighth Tennessee			316	347	56,782	936	1,319	83,554	4,364
Third Texas									3,823
Fourth Texas					499				499
Third Virginia	218	313	314	309	384	396		131	2,230
Fifth Virginia			477	959	1,842	1,835	338	35	8,890
Sixth Virginia	7,462	9,649	9,649	11,614	13,768	13,232	12,032	10,987	152,881
Second West Virginia	25,743	31,503	29,814	24,978	30,153	28,068	27,453	14,672	334,739
First Wisconsin	703	44	1,678	4,984	4,984	7,862	7,862	13,375	32,123
Third Wisconsin									508
Total	1,131,728	1,828,542	2,208,632	2,454,780	3,254,966	3,534,963	3,566,129	8,513,367	31,863,137
Total in warehouse June 30, 1879, produced from March, 1877, to June, 1879.									19,212,470

DIFFERENT KINDS OF SPIRITS IN WAREHOUSE JUNE 30, 1880.

STATEMENT of the QUANTITY, in TAXABLE GALLONS, of each KIND of SPIRITS, as KNOWN to the TRADE, REMAINING in DISTILLERY WAREHOUSES June 30, 1880.

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gla.	High wines.	Pure, neutral, or Cologno spirits.	Miscella- neous.	Aggregate.	Specific kinds of spirits reported in miscellaneous column.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	
Second Alabama.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	Corn whisky.
Arkansas.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	Corn whisky.
First California.....	21,189	610	.....	.....	.....	126,472	.....	6,685	21,789	Corn whisky.
Colorado.....	.....	.....	.....	.....	.....	2,388	.....	2,234	128,706	Corn whisky.
First Connecticut.....	.....	.....	.....	.....	.....	2,778	.....	.....	2,778	Corn whisky.
Second Connecticut.....	.....	.....	.....	.....	.....	2,632	.....	.....	2,632	Do.
Third Georgia.....	.....	.....	.....	.....	.....	.....	.....	16,367	16,367	Whisky.
Idaho.....	.....	.....	.....	.....	.....	.....	.....	620	.....	.....
First Illinois.....	.....	.....	26,744	.....	7,680	7,148	24,903	819,742	885,893	.....
Second Illinois.....	32,843	.....	.....	.....	.....	6,728	.....	.....	32,843	.....
Third Illinois.....	28,531	.....	43,587	.....	.....	.....	.....	.....	43,587	.....
Fourth Illinois.....	106,262	.....	62,442	.....	.....	13,537	.....	.....	127,118	.....
Fifth Illinois.....	.....	.....	47,787	.....	.....	1,783	15,965	.....	197,453	.....
Sixth Illinois.....	.....	.....	.....	.....	.....	8,713	.....	.....	.....	.....
Thirteenth Illinois.....	.....	.....	.....	.....	.....	7,539	.....	.....	.....	.....
First Indiana.....	1,712	.....	5,757	.....	.....	.....	.....	.....	.....	Corn whisky.
Fourth Indiana.....	505,350	341,259	.....	.....	.....	.....	.....	3,088	61,560	French spirits.
Sixth Indiana.....	10,803	.....	.....	.....	.....	.....	.....	1,370	.....	Whisky.
Seventh Indiana.....	128,995	48	3,150	.....	.....	.....	.....	21,813	22,632	Corn, wheat and malt whiskies.
Eighth Indiana.....	1,992	.....	.....	.....	.....	.....	.....	370,722	1,217,331	.....
Second Iowa.....	.....	.....	22,205	.....	.....	26,890	.....	.....	19,893	.....
Third Iowa.....	.....	.....	.....	.....	.....	.....	.....	.....	156,062	.....
Fourth Iowa.....	.....	.....	9,900	.....	.....	.....	.....	.....	1,992	.....
Fifth Iowa.....	.....	.....	.....	.....	.....	.....	.....	2,520	22,205	Corn whisky.
Kansas.....	5,068	.....	.....	.....	.....	.....	.....	.....	2,520	.....
Seventh Kentucky.....	1,915,592	.....	.....	.....	.....	.....	.....	.....	9,800	.....
Eighth Kentucky.....	7,573,572	615,923	.....	.....	.....	.....	.....	.....	6,079	.....
Ninth Kentucky.....	2,363,559	171,319	2,256	.....	.....	.....	.....	.....	1,915,562	.....
Tenth Kentucky.....	.....	.....	.....	.....	.....	.....	.....	.....	8,298,723	.....
Eleventh Kentucky.....	.....	.....	.....	.....	.....	.....	.....	.....	2,725,107	.....
Seventh Kentucky.....	3,704,708	381,403	.....	.....	.....	.....	.....	.....	4,036,106	.....
Eighth Kentucky.....	482,108	73,317	.....	.....	.....	.....	.....	.....	555,425	.....
Ninth Kentucky.....	29,618	.....	.....	.....	.....	.....	.....	.....	239,375	.....
Thirteenth Kentucky.....	299,076	.....	.....	.....	.....	.....	.....	.....	1,984,565	.....
Thirteenth Maryland.....	1,538,250	.....	.....	.....	.....	.....	.....	.....	128,211	.....
Fourth Massachusetts.....	128,211	.....	.....	.....	.....	.....	.....	.....	112,358	.....
Third Massachusetts.....	.....	.....	.....	.....	.....	.....	.....	.....	261,082	.....
Fifth Massachusetts.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tenth Massachusetts.....	.....	.....	.....	.....	.....	.....	.....	.....	14,989	.....
First Missouri.....	37,062	.....	176	.....	.....	.....	.....	.....	43,850	.....
Second Missouri.....	13,667	.....	.....	.....	.....	.....	.....	8,190	13,667	.....

Fourth Missouri	10,304	1,076						15,882
Fifth Missouri	8,044							5,104
Sixth Missouri	93,480	30						93,510
Nebraska	56,859	34,907						100,747
New Hampshire							9,248	20,521
Twenty-first New York	17,114				1,753	5,363		34,010
Thirtieth New York							3,002	16,889
Third New York	4,740	250						30,126
Thirtieth New York	164,245	1,084					15,920	200,018
Second North Carolina	33,680					262		5,053
Fourth North Carolina								3,702
Fifth North Carolina								72,336
Sixth North Carolina								114,990
First Ohio	330,960	124,835	5,176		553	9,284		1,080,076
Third Ohio								334,601
Fourth Ohio	245,622	68,035				4,346	129	57,940
Sixth Ohio	160,810	247,568						597,443
Seventh Ohio	58,683	1,583					851	83,397
Tenth Ohio	41,507	70,079	608					113,194
Eleventh Ohio	1,243					21,865		26,108
Twelfth Ohio	1,243							11,191
Eighteenth Ohio	2,881							13,427
First Pennsylvania								584,164
Second Pennsylvania	135					7,630	1,731	107,119
Third Pennsylvania						4,897		102,129
Fourth Pennsylvania						1,978		103,304
Fifth Pennsylvania								76,151
Sixth Pennsylvania								38,464
Seventh Pennsylvania								2,323,640
Eighth Pennsylvania								1,065,271
Ninth Pennsylvania								17,159
Tenth Pennsylvania								12,154
Eleventh Pennsylvania								811,629
Twelfth Pennsylvania								4,080
Thirteenth Pennsylvania								4,974
South Carolina								2,330
Fourth Tennessee	221	47,270						8,394
Fifth Tennessee								152,881
Sixth Tennessee	4,364							334,739
Seventh Tennessee								32,123
Eighth Tennessee								508
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Twenty-seventh Wisconsin								
Twenty-eighth Wisconsin								
Twenty-ninth Wisconsin								
Thirtieth Wisconsin								
Total	18,798,847	8,512,791	243,084	394,084	31,180	284,899	312,485	31,863,880
Remaining in warehouses June 30, 1879	11,050,491	5,080,266	186,978	339,920	60,477	519,612	470,546	18,213,470

DIFFERENT KINDS OF SPIRITS PRODUCED DURING THE YEAR.

STATEMENT of the QUANTITY, in TAXABLE GALLONS, of EACH KIND of SPIRITS, as KNOWN to the TRADE, DEPOSITED in DISTILLERY WAREHOUSES during the year ended June 30, 1881.

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscella- neous.	Aggregate.	Specific kinds of spirits reported in "Miscellaneous" column.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	
Second Alabama.....										Corn whisky.
Arkansas.....	46,650							11,075	11,075	
First California.....					116,497	1,731,416		46,650	1,731,416	
First Connecticut.....					28,173			116,497	28,173	
Second Connecticut.....								186,943	186,943	Corn whisky.
Second Georgia.....					82			5,797	5,797	Do.
Third Georgia.....								9,479	9,479	
Idaho.....			2,577,387		161,038	73,841	5,674,086	2,168,501	10,654,853	Whisky.
First Illinois.....	34,506							38,506	38,506	
Second Illinois.....			1,467,688					1,467,688	1,467,688	
Third Illinois.....	30,672					414,792		445,464	445,464	
Fourth Illinois.....	841,725		7,648,946		56,273	2,150,439	8,025,393	18,722,766	18,722,766	
Fifth Illinois.....	7,796		3,814,822			590,547	915	4,615	4,408,685	
Eighth Illinois.....						227,900		87,941	285,741	
Twentieth Illinois.....										
First Indiana.....	13,232		98,489			685	2,613	61,920	172,039	Corn whisky.
Fourth Indiana.....	429,031		285,200			1,525,880	510,000	1,269,731	4,301,789	French spirits, Bourbon whisky, and whisky.
Sixth Indiana.....	22,848		41,394			940,176	10,987	8,240	1,018,735	Whisky.
Seventh Indiana.....	1,147,767		2,063,768			127,197		123,238	3,496,970	Corn whisky and rectified whisky.
Eleventh Indiana.....	2,884								2,884	Wheat whisky.
Second Iowa.....			1,027,729			3,698			1,031,427	
Fifth Iowa.....	51,025		1,103,422				774		1,104,196	
Kansas.....			12,249						63,274	
Second Kentucky.....	4,125,416								4,125,416	
Fifth Kentucky.....	13,096,360	630,822						4,922	14,241,104	Malt whisky.
Sixth Kentucky.....	2,314,916	104,421	41,904			12,569	156,368	1,915,440	5,548,618	Corn whisky, malt whisky, and whisky.
Seventh Kentucky.....	6,590,856	291,536						6,882,392	6,882,392	
Eighth Kentucky.....	698,052	9,455						707,507	707,507	
Ninth Kentucky.....	251,597	12,503						264,010	264,010	
Louisiana.....						3,193		3,193	3,193	
Third Maryland.....	2,163,154								2,163,154	
Fourth Maryland.....	96,300					84,830	101,569		2,290,543	
Third Massachusetts.....									96,300	
Fifth Massachusetts.....									727,993	
Tenth Massachusetts.....									1,340,418	
First Missouri.....	68,077				109,007				1,109,007	Whisky.
					7,064	178,867	1,591,177	112,167	2,245,467	

[illegible]

Deposited during year ended

June 30, 1880.....

1 Missouri	64,454	251,917	324,221	7,346	173,467	1,559,908	1,007,103	2,189,654
2 Missouri	9,467							9,467
3 Missouri	18,998							21,071
4 Missouri	40,147							6,985
5 Missouri	28,963	421,084	772,171			635,357		40,157
6 Missouri								1,821,187
7 Nebraska					42,818			42,818
8 New Hampshire								12,857
9 New Jersey	24,981	99,315		30,454	9,963	964,024	7,909	1,189,004
10 New York								12,965
11 New York								3,965
12 New York								115,920
13 New York	112,642	66,123				596,356	3,436	925,698
14 North Carolina								2,471
15 North Carolina								2,352
16 North Carolina								9,695
17 North Carolina								9,695
18 North Carolina								141,202
19 Ohio	845,928	702	503,261	29,432	3,471,251	4,484,065	6,078	11,886,590
20 Ohio	102,245		316,373			854,655		1,184,986
21 Ohio	27,394		145,509					435,169
22 Ohio	97,695	963			407,775			327,975
23 Ohio	21,464							232,457
24 Ohio	206,177					209,185		399,527
25 Ohio	1,612					25,976		1,421,469
26 Ohio	7,317							11,556
27 Ohio	1,287							14,171
28 Ohio								280,783
29 Pennsylvania	1,148					35,379		59,845
30 Pennsylvania								79,853
31 Pennsylvania								7,116
32 Pennsylvania								63,373
33 Pennsylvania								76,089
34 Pennsylvania								13,720
35 Pennsylvania	41							797,928
36 Pennsylvania								355,171
37 Pennsylvania								33,441
38 Pennsylvania								35,389
39 Pennsylvania								779,786
40 Pennsylvania								7,449
41 Pennsylvania								6,040
42 Tennessee								6774
43 Tennessee								1,474
44 Tennessee	7,449							9,367
45 Tennessee	2,374							138,710
46 Texas								2273
47 Texas								79,204
48 Virginia								856,822
49 Virginia								
50 Virginia								
51 Virginia								
52 West Virginia								
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f Malt, corn, and copper-distilled whisky, and whisky.

g Wheat whisky, and whisky.

h Wheat whisky.

i Corn and rye whisky.

j Malt whisky.

* 3,946 gallons belong to rye whisky.

a Corn whisky.

b Whisky.

c French spirits and whisky.

d Corn whisky and rectified whisky.

e Corn whisky, malt whisky, and whisky.

DIFFERENT KINDS OF SPIRITS WITHDRAWN FROM WAREHOUSE DURING THE YEAR—Continued.

STATEMENT of the QUANTITY, in TAXABLE GALLONS, of EACH KIND of SPIRITS, &c.—Continued.

District and State.	Bourbon whisky.		Rye whisky.		Alcohol.		Rum.		Gin.		High wines.		Pure, neutral, or co- logne spirits.		Miscella- neous.		Aggre- gate.
	Tax-paid.	Exported.	Tax-paid.	Exported.	Tax-paid.	Exported.	Tax-paid.	Exported.	Tax-paid.	Exported.	Tax-paid.	Exported.	Tax-paid.	Exported.	Tax-paid.	Exported.	
3 Wisconsin	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Total	8,393,841	13,186	3,276,323	4,702	8,237,509	14,554,178	1,145,864	860,934	495,838	14,154,565	180	23,046,708	488,302	8,601,909	83,294,057	6,132	205,828
For transfer to man- ufacturing ware- house	966		913		190,461							13,468					205,828
Lost by leakage or evaporation in warehouses	439,210		259,672		3,361		6,521		205	4,136		6,218				92,123	811,466
For scientific pur- poses and use of the United States	1,660				19,530		100					790					24,549
Lost by casualty	417		88,042		86				208							23,655	108,008
Total	442,233		344,227		213,478		6,621		413	6,065		20,476				115,778	1,149,851
Grand total	8,836,094	13,186	3,620,550	4,702	8,470,987	14,554,178	1,152,485	860,934	496,249	14,161,190	180	23,067,184	488,302	8,717,687	84,443,908	6,132	205,828
Withdrawn during year ended June 30, 1886	7,657,732	8,660	2,839,209	42	6,488,786	15,088,167	1,111,019	1,274,118	432,936	15,430,909	3,128	20,227,164	589,817	7,043,144	78,203,871	78,203,871	78,203,871

SPIRITS WITHDRAWN FROM DISTILLERY WAREHOUSES UPON PAYMENT OF TAX.

	Gallons.
The quantity of spirits withdrawn from distillery warehouses upon payment of tax was, in 1881.....	67, 372, 575
And was in 1880	61, 100, 362

Increase 6, 272, 213

This increase is distributed, except as to the kind known as high wines, as follows :

	Gallons.
Bourbon whisky.....	787, 050
Rye whisky.....	440, 641
Alcohol.....	1, 788, 825
Rum.....	35, 158
Gin.....	71, 888
Pure, neutral, or oologne spirits	2, 846, 819
Miscellaneous.....	1, 575, 990

Total increase 7, 546, 371

Decrease in withdrawals of high wines 1, 274, 158

Net increase in withdrawals, tax-paid..... 6, 272, 213

LOSS OF SPIRITS BY LEAKAGE IN WAREHOUSE.

The quantity of spirits, 811,466 gallons, reported in the preceding table as lost by leakage or evaporation in warehouse is that portion of the actual leakage in warehouse which has occurred during the year and which has been allowed in accordance with the provisions of section 17 of the act of May 28, 1880. It is noted that in most cases the quantity allowed by the law has covered the entire loss, so that the above quantity is believed to indicate almost the entire loss in warehouse on the spirits withdrawn during the year, except in cases of casualty, and may be safely used as a factor in computing probable losses on spirits in distillery warehouses.

LOSS OF SPIRITS BY CASUALTIES.

During the fiscal year 1881 there were reported as lost by fire and other casualties, while stored in warehouse, 108,008 taxable gallons of spirits, or about seventy-three thousandths of one per cent. of the entire quantity of spirits (149,092,019 gallons) handled in the several distillery warehouses in the United States during that period. The loss so reported is distributed among the several kinds of spirits as follows:

	Gallons.
Whisky.....	417
Rye whisky.....	83, 642
Alcohol.....	86
Gin.....	208
Miscellaneous.....	23, 655

Total 108, 008

Of the 83,642 gallons of rye whisky above reported, 73,785 gallons were reported destroyed by one fire in the twenty-second district of Pennsylvania; and of the 23,655 gallons miscellaneous spirits, 23,612 gallons were reported as lost in Southern districts, and mainly in warehouses located in remote parts of the districts where the supervision of revenue officers is necessarily limited.

SPIRITS EXPORTED DURING FISCAL YEAR 1880.

STATEMENT by DISTRICTS, and in TAXABLE GALLONS, of the QUANTITY of the DIFFERENT KINDS of SPIRITS as KNOWN to the TRADE, and of the TOTAL QUANTITY WITHDRAWN for EXPORT during the fiscal year ended June 30, 1880.

Districts.	Bourbon whisky.	Rye whisky.	Rum.	High wines.	Pure, neutral, or cologne spirits.	Alcohol.	Aggregate.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1 Illinois.....					78, 175	2, 328, 956	2, 405, 131
3 Illinois.....						907, 412	907, 412
5 Illinois.....				3, 128	505, 025	5, 927, 311	6, 435, 444
8 Illinois.....						2, 184, 204	2, 184, 204
1 Indiana.....						48, 761	48, 761
4 Indiana.....						12, 191	12, 191
7 Indiana.....	2, 274					1, 549, 239	1, 551, 513
2 Iowa.....						541, 160	541, 160
5 Iowa.....						297, 580	297, 580
7 Kentucky.....	5, 310						5, 310
3 Massachusetts.....			250, 625				250, 625
5 Massachusetts.....			1, 023, 493				1, 023, 493
1 Missouri.....						43, 340	43, 340
Nebraska.....						380, 783	380, 783
1 New York.....	1, 076				6, 617	4, 183	11, 826
1 Ohio.....						642, 172	642, 172
22 Pennsylvania.....		42					42
1 Wisconsin.....						24, 650	24, 650
Total.....	8, 680	42	1, 274, 118	3, 128	589, 817	14, 889, 901	16, 765, 095

SPIRITS EXPORTED DURING THE FISCAL YEAR 1881.

STATEMENT, by DISTRICTS, and in TAXABLE GALLONS, of the QUANTITY of the DIFFERENT KINDS of SPIRITS as KNOWN to the TRADE, and of the TOTAL QUANTITY WITHDRAWN for EXPORT during the fiscal year ended June 30, 1881.

Districts.	Bourbon whisky.	Rye whisky.	Rum.	High wines.	Pure, neutral, or cologne spirits.	Alcohol.	Aggregate.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1 California				180			180
1 Illinois					180, 217	1, 233, 804	1, 414, 021
3 Illinois						847, 019	847, 019
5 Illinois					289, 886	5, 447, 650	5, 737, 535
8 Illinois						2, 825, 906	2, 825, 906
1 Indiana						85, 602	85, 602
4 Indiana					4, 212	43, 575	46, 787
7 Indiana	3, 482					808, 028	812, 510
2 Iowa						961, 432	961, 432
5 Iowa						1, 005, 200	1, 005, 200
6 Kentucky	2, 130						2, 130
6 Kentucky	4, 452						4, 452
7 Kentucky	1, 457						1, 457
3 Maryland		1, 242					1, 242
3 Massachusetts			269, 332				269, 332
5 Massachusetts			591, 602				591, 602
1 Missouri						28, 221	28, 221
1 Nebraska						772, 171	772, 171
1 New York					7, 909		7, 909
1 Ohio	702	273			6, 078	316, 873	323, 426
3 Ohio						145, 509	145, 509
6 Ohio	963	975					1, 938
22 Pennsylvania		2, 212					2, 212
1 Wisconsin						83, 580	83, 580
Total	13, 186	4, 702	860, 934	180	488, 802	14, 554, 178	15, 921, 482

The following figures show the increase or decrease as to the various kinds of spirits exported in the year 1881, as compared with the year 1880:

	Gallons.
Decrease in alcohol	335, 723
Decrease in rum	413, 184
Decrease in pure, neutral, or cologne spirits	101, 515
Decrease in high wines	2, 948
Total decrease	853, 370
	Gallons.
Increase in bourbon whisky	4, 526
Increase in rye whisky	4, 660
Total increase	9, 186
Net decrease	844, 184

The decrease in the quantity of spirits exported during the fiscal year 1881, as compared with the previous year, is owing to the high price of grain, and occurred during the latter part of the year. This cause is likely to produce a still greater reduction during the year ending June 30, 1882. During the four months ended November 1, 1880, the exportations exceeded those of the four months ended November 1, 1879, by 815,148 gallons, while during the four months ended November 1, 1881, the quantity exported fell short of the quantity exported during the four months ended November 1, 1880, by 2,044,787 gallons.

COMMISSIONER OF INTERNAL REVENUE.

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[illegible]

[illegible]

The quantity of each month's product of spirits in warehouse July 1, 1880, which was withdrawn during the year ended June 30, 1881, is shown in the following tabular statement:

Product of the month of—	In warehouse July 1, 1880.	Withdrawn during year ended June 30, 1881.	Remaining in warehouse June 30, 1881.
	Gallons.	Gallons.	Gallons.
1877.			
Months prior to June, mostly March, April, and May.....	8,880	8,880	.....
June.....	111,983	111,983	.....
July.....	30,719	30,719	.....
August.....	4,749	4,749	.....
September.....	6,239	6,239	.....
October.....	11,887	11,887	.....
November.....	24,571	24,571	.....
December.....	48,976	48,976	.....
1878.			
January.....	130,313	130,313	.....
February.....	149,630	149,630	.....
March.....	179,436	179,436	.....
April.....	265,779	265,779	.....
May.....	308,186	303,749	4,387
June.....	146,321	114,825	31,496
July.....	73,276	59,890	13,386
August.....	43,255	37,440	5,815
September.....	35,607	24,956	10,651
October.....	79,875	42,183	37,692
November.....	198,865	85,033	113,832
December.....	352,989	161,014	191,975
1879.			
January.....	584,665	284,812	299,853
February.....	772,954	393,546	379,408
March.....	973,947	531,868	442,079
April.....	1,275,045	718,010	557,035
May.....	1,321,600	695,511	626,089
June.....	912,573	487,910	424,662
July.....	476,713	269,690	207,022
August.....	311,842	177,236	134,606
September.....	354,427	161,320	193,017
October.....	684,911	317,430	367,481
November.....	1,121,728	475,893	645,835
December.....	1,829,542	748,349	1,081,193
1880.			
January.....	2,208,632	755,155	1,453,477
February.....	2,454,730	731,418	1,723,312
March.....	3,254,966	938,828	2,316,138
April.....	3,534,663	886,391	2,648,272
May.....	3,566,129	850,327	2,715,802
June.....	3,513,367	1,178,154	2,335,213
Total.....	31,363,899	12,404,140	18,959,759

Section 15 of the act of May 28, 1880, also makes provision, in case of transfers of spirits to manufacturing warehouses, for an allowance for loss by unavoidable accident, without fraud or negligence, as in the case of spirits shipped in bond for exportation.

The transfers during the fiscal year 1879 were 13,213 gallons, during the fiscal year 1880, 218,212 gallons, and during the fiscal year 1881, 205,828 gallons. Attention, however, is called to the fact, that inasmuch as the original act was passed March 1, 1879, and the amendatory act May 28, 1880, the transactions of the fiscal years prior to 1881 do not cover a full year's operations under the law as it now exists.

**SPIRITS WITHDRAWN FROM WAREHOUSE FOR SCIENTIFIC PURPOSES,
AND FOR USE OF THE UNITED STATES.**

The quantity of alcohol withdrawn free of tax from distillery warehouses for the use of colleges and other institutions of learning in the preservation of specimens of natural history in their several museums, or for use in their chemical laboratories, and of spirits of various kinds for use of the United States, amounted during the year to 24,902 gallons, an increase of 353 gallons over the quantity withdrawn during the previous year.

DISTILLED SPIRITS ALLOWED FOR LOSS BY LEAKAGE OR EVAPORATION IN WAREHOUSES.

The quantity of distilled spirits allowed under the provisions of section 17 of the act of May 28, 1880, for loss by leakages or evaporation in warehouses during June, 1880 (the only month of the fiscal year in which the act was in force), was 75,834 gallons.

The quantity allowed during the fiscal year 1881 was 811,466 gallons.

SPIRITS REMAINING IN WAREHOUSES AT THE CLOSE OF THE YEAR.

In my report for the year ended June 30, 1879, it was shown that the quantity (19,212,470 gallons) in warehouses June 30, 1879, exceeded the quantity in warehouse at the close of any preceding fiscal year. This quantity, however, was much exceeded by the quantity (31,363,869 gallons) remaining in warehouse June 30, 1880, which latter quantity is more than doubled by the quantity (64,646,111 gallons) in warehouse June 30, 1881.

The following table shows the quantity remaining in distillery warehouses at the close of each of the thirteen fiscal years during which spirits have been stored in such warehouses:

	Gallons.
Quantity remaining June 30, 1869.....	16, 685, 166
Quantity remaining June 30, 1870.....	11, 671, 886
Quantity remaining June 30, 1871.....	6, 744, 360
Quantity remaining June 30, 1872.....	10, 103, 392
Quantity remaining June 30, 1873.....	14, 650, 148
Quantity remaining June 30, 1874.....	15, 575, 294
Quantity remaining June 30, 1875.....	13, 179, 586
Quantity remaining June 30, 1876.....	12, 595, 850
Quantity remaining June 30, 1877.....	13, 091, 773
Quantity remaining June 30, 1878.....	14, 068, 773
Quantity remaining June 30, 1879.....	19, 212, 470
Quantity remaining June 30, 1880.....	31, 363, 869
Quantity remaining June 30, 1881.....	64, 646, 111

It is understood from leading distillers that since the extension of the bonded period the business of selling spirits in bond has largely increased, and that the greater portion of goods now in bond is owned by dealers in various parts of the country who have assumed to the distiller the payment of the taxes as they fall due.

It is evident that the causes adverted to in my last year's report as leading to this great increase in the stock of spirits remaining in distillery warehouses, and as indicating the growing ability on the part of distillers to discharge their obligations to the government, have been in full operation the past fiscal year.

The case of the sixth district of North Carolina was then cited as illustrating the great increase in the number of the legally authorized distilleries in sections of the country recently infested by illicit distillers. The same district can be again used as illustrating this fact, the number of distillery warehouses in that district having increased from 229 July 1, 1880, to 253 June 30, 1881.

In my last year's report reference was made to the building and successful operation of the largest distillery in the United States. I have now to report that this distillery has been enlarged and continued in successful operation during the year, that another having a capacity greater than the original capacity of the largest distillery has been built and operated during this year, and that others of its class have been greatly enlarged and fitted up with the latest improvements, thus enabling them to materially reduce the cost of production and to improve the character of their products. By the use of the latest improved purifying, refining, and redistilling apparatus, and the employment of experts, fine grades of alcohol, and pure, neutral, or cologne spirits are produced in distilleries ready for use in the arts and sciences without additional manipulation.

The decrease in the production and withdrawal of high wines, and the increase in the production and withdrawal of all other and finer kinds of spirits, are facts satisfactorily showing continued improvement in the methods of producing distilled spirits.

Nearly nine-tenths of the spirits remaining in warehouse June 30, 1881 (58,102,094 gallons out of 64,648,111 gallons), were bourbon and rye whiskies, and the increase in the quantity in warehouse that day over that in warehouse June 30, 1880, was mainly the increase in these two varieties.

There was an increase in all varieties, as follows:

Increased quantity in warehouse, of—		Gallons.
Bourbon whisky	24,751,479	
Rye whisky	6,039,477	
Alcohol	256,919	
Rum	105,063	
Gin	53,351	
High wines	208,016	
Pure, neutral, or cologne spirits	1,122	
Miscellaneous	1,868,795	
Total increase	33,284,242	

SPIRITS IN WAREHOUSE JUNE 30, 1881.

TABLE showing by DISTRICTS the QUANTITY in TAXABLE GALLONS of SPIRITS in WAREHOUSE June 30, 1881, with MONTH of PRODUCTION.

District and State.	Prior to June, 1878.	June, 1878.	July, 1878.	August, 1878.	September, 1878.	October, 1878.	November, 1878.	December, 1878.	January, 1879.	February, 1879.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Second Alabama.....							91	220	320	
First Arkansas.....							48	48	48	97
First California.....									473	1,088
First Colorado.....					4,275					
First Connecticut.....										
First Delaware.....										
First Florida.....										
First Georgia.....										
First Idaho.....										
First Illinois.....										
First Indiana.....										
First Iowa.....										
First Kansas.....										
First Kentucky.....										
First Louisiana.....										
First Maryland.....										
First Massachusetts.....										
First Michigan.....										
First Minnesota.....										
First Missouri.....										
First Montana.....										
First Nebraska.....										
First Nevada.....										
First New Hampshire.....										
First New Jersey.....										
First New York.....										
First North Carolina.....										
First North Dakota.....										
First Ohio.....										
First Oregon.....										
First Pennsylvania.....										
First Rhode Island.....										
First South Carolina.....										
First South Dakota.....										
First Tennessee.....										
First Texas.....										
First Utah.....										
First Vermont.....										
First Virginia.....										
First Washington.....										
First West Virginia.....										
First Wisconsin.....										
First Wyoming.....										
Second Alabama.....										
Second Arkansas.....										
Second California.....										
Second Colorado.....										
Second Connecticut.....										
Second Delaware.....										
Second Florida.....										
Second Georgia.....										
Second Idaho.....										
Second Illinois.....										
Second Indiana.....										
Second Iowa.....										
Second Kansas.....										
Second Kentucky.....										
Second Louisiana.....										
Second Maryland.....										
Second Massachusetts.....										
Second Michigan.....										
Second Minnesota.....										
Second Missouri.....										
Second Montana.....										
Second Nebraska.....										
Second Nevada.....										
Second New Hampshire.....										
Second New Jersey.....										
Second New York.....										
Second North Carolina.....										
Second North Dakota.....										
Second Ohio.....										
Second Oregon.....										
Second Pennsylvania.....										
Second Rhode Island.....										
Second South Carolina.....										
Second South Dakota.....										
Second Tennessee.....										
Second Texas.....										
Second Utah.....										
Second Vermont.....										
Second Virginia.....										
Second Washington.....										
Second West Virginia.....										
Second Wisconsin.....										
Second Wyoming.....										

Ninth Missouri	2,202					1,537		1,650
Ninth Nebraska								
Ninth New Hampshire								
Third New Jersey								
First New York								
Twenty-first New York								
Twenty-fourth New York								
Thirtieth New York								
Second North Carolina								
Fourth North Carolina								
Sixth North Carolina	132							
First Ohio	606							
Fourth Ohio								
Sixth Ohio	1,681							
Seventh Ohio								
Tenth Ohio								
Eleventh Ohio								
Fifteenth Ohio								
Eighteenth Ohio								
First Pennsylvania								
Eighth Pennsylvania								
Ninth Pennsylvania								
Twelfth Pennsylvania								
Sixteenth Pennsylvania								
Twentieth Pennsylvania								
Twenty-second Pennsylvania								
Twenty-third Pennsylvania								
South Carolina								
Second Tennessee								
Fifth Tennessee								
Eighth Tennessee								
Third Texas								
Fourth Texas								
Fifth Virginia								
Sixth Virginia								
Second West Virginia								
First Wisconsin								
Bonded spirits under seizure								
Total	4,387	31,496	13,386	5,815	10,651	37,662	113,832	378,408
Total in warehouse June 30, 1880, produced from March, 1878, to June, 1880								

SPIRITS IN WAREHOUSE JUNE 30, 1881—Continued.

TABLE showing by DISTRICTS the QUANTITY in TAXABLE GALLONS of SPIRITS in WAREHOUSE June 30, 1881, with MONTH of PRODUCTION—Continued.

District and State.	March, 1879.	April, 1879.	May, 1879.	June, 1879.	July, 1879.	August, 1879.	September, 1879.	October, 1879.	November, 1879.	December, 1879.
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Second Alabama.										
Arkansas.	38									186
First California.							715			16,556
Colorado.	744	1,189	303	152						
First Connecticut.										
Second Georgia.										
Third Georgia.										
Idaho.										
First Illinois.			243		360	43	465	2,422	3,774	2,531
Second Illinois.								525	1,878	2,310
Third Illinois.										
Fourth Illinois.	1,483	883	2,112	419		5,243			342	345
Fifth Illinois.			126							
Eighth Illinois.										
Thirteenth Illinois.										
First Indiana.			7,364	7,800	3,442	870	301	1,536	9,158	27,982
Fourth Indiana.	5,001	24,362							95	187
Sixth Indiana.			3,535					42		828
Seventh Indiana.										
Eleventh Indiana.										
Second Iowa.										
Fifth Iowa.										
Kansas.				45	45	171				
Second Kentucky.	21,098	31,309	44,221	40,289	16,251	2,482	3,874	11,210	136	84,392
Fifth Kentucky.	149,806	162,548	186,054	84,797	19,989	2,569	7,064	98,530	28,185	336,533
Sixth Kentucky.	40,438	42,158	68,587	44,900	12,572	8,180	10,343	21,439	179,452	57,013
Seventh Kentucky.	88,255	122,585	83,066	91,563	20,940		5,073	23,249	49,368	175,385
Eighth Kentucky.	5,774	6,855	9,278	3,194					72,763	23,968
Ninth Kentucky.	5,280	2,823	5,536	2,429	181				14,244	13,124
Louisiana.									4,400	
Fourth Maryland.	24,663	32,167	51,369	27,240	27,135	33,496	45,428	51,796	65,854	46,654
Third Massachusetts.	4,083	4,441	4,365	1,322	226	332	4,306		2,451	2,496
Fifth Massachusetts.	1,774		1,240						2,610	1,718
Tenth Massachusetts.	394	1,288	1,163							
First Missouri.				457						
Second Missouri.	777	927	1,102	247					92	426
Fifth Missouri.		106								

	250	2,445	1,314	157	1,314	208	2,402	2,418
	640					344		1,065
Ninth Missouri								
New Hampshire								
Third New Jersey								
First New York								
Twenty-first New York								
Twenty-fourth New York								
Thirtieth New York	4,613			486				768
Second North Carolina								
Fourth North Carolina								
Fifth North Carolina								
Sixth North Carolina	129	398	45	85	142	180	1,126	1,324
First Ohio	181	439	445	375	125	63	266	484
Third Ohio	6,023	21,354	22,759	942	1,739	3,838	4,489	18,478
Fourth Ohio	2,266	2,268	3,309	6,047	3,703	9,918	13,259	18,242
Sixth Ohio	1,530	8,784	2,764	2,078	1,244			1,455
Eighth Ohio	9,131	2,790	5,214	2,516				
Seventh Ohio	1,304	2,610	2,732	1,839				
Tenth Ohio	3,984	1,290	9,768	1,837	4,962	318	400	26,640
Fifteenth Ohio								
Eighteenth Ohio								
Ninth Pennsylvania	4,979	6,625	11,277	13,457	8,808			222
Tenth Pennsylvania								
Eleventh Pennsylvania	132	802	2,571	1,885	316	2,696	1,856	29,738
Twelfth Pennsylvania						192	94	1,059
Thirteenth Pennsylvania								2,387
Fourteenth Pennsylvania	1,585	1,027	829	2,463	132	3,966	2,586	4,553
Sixteenth Pennsylvania	2,948	968		42				4,247
Seventeenth Pennsylvania								
Eighteenth Pennsylvania								
Nineteenth Pennsylvania								
Twentieth Pennsylvania								
Twenty-first Pennsylvania	27,926	44,140	316	551	578	48	1,421	3,523
Twenty-second Pennsylvania				53,549	32,290	52,184	73,709	87,039
Twenty-third Pennsylvania	14,130	9,521	15,928	9,838	1,323	10,098	21,304	35,888
South Carolina				42				35,142
Third Tennessee								
Fifth Tennessee								
Eighth Tennessee	9,868	5,767	17,393	5,017	8,923	11,185	12,677	19,452
Ninth Tennessee								
Third Texas		88				129		
Fourth Texas								
Fifth Texas								
Sixth Texas								
Seventh Texas								
Eighth Texas								
Ninth Texas								
Tenth Texas								
Eleventh Texas								
Twelfth Texas								
Thirteenth Texas								
Fourteenth Texas								
Fifteenth Texas								
Sixteenth Texas	741	46	3,395	4,434	1,566	3,439	864	1,965
Seventeenth Texas				7,820	11,335	20,384	19,652	22,653
Eighteenth Texas								
Nineteenth Texas								
Twentieth Texas								
Twenty-first Texas								
Twenty-second Texas								
Twenty-third Texas								
Twenty-fourth Texas								
Twenty-fifth Texas								
Twenty-sixth Texas								
Twenty-seventh Texas								
Twenty-eighth Texas								
Twenty-ninth Texas								
Thirtieth Texas								
First Wisconsin	175	297						2,545
Bonded spirits under seizure								26,620
Total	442,079	557,935	628,089	424,662	207,023	193,017	387,481	1,081,193
Total in warehouse June 30, 1880, produced from March, 1878, to June, 1880.								

SPIRITS IN WAREHOUSE JUNE 30, 1881—Continued.

TABLE showing by DISTRICTS the QUANTITY in TAXABLE GALLONS of SPIRITS in WAREHOUSE June 30, 1881, with MONTH of PRODUCTION—Continued.

District and State.	January, 1880.	February, 1880.	March, 1880.	April, 1880.	May, 1880.	June, 1880.	July, 1880.	August, 1880.	September, 1880.	October, 1880.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Second Alabama										802
Arkansas	608	137	533	900	92				174	171
First California	3,336	6,112	3,336	7,544	9,037	10,193	8,452	3,067	43	
Colorado										
First Connecticut					88					
Second Georgia			224		39	618	32			
Third Georgia										
Idaho	582									
First Illinois	5,930	7,148	15,989	16,199	12,659	13,508	6,091	11,575	27,432	25,052
Second Illinois	3,019	2,864	3,120	3,839	3,126	3,756			2,527	1,958
Third Illinois										
Fourth Illinois					1,816	2,748	11,641	371		
Fifth Illinois	278	761	2,020		1,967	2,697	214	11,556	10,049	17,214
Sixth Illinois	216	429	562	215	428	338				343
Thirteenth Illinois										
First Indiana										
Fourth Indiana	26,783	74,751	138,538	150,540	126,099	55,993	44,176	27,806	35,000	18,106
Sixth Indiana	423	572	6,507	6,007	3,141		3,840			
Seventh Indiana	3,206		9,206		20,673	11,380			142	4,860
Eleventh Indiana						561	668			
Second Iowa										
Fifth Iowa										
Kansas										
Second Kentucky	114,945	130,775	169,713	213,510	228,237	244,122	157,151	220	499	438
Fifth Kentucky	459,746	530,055	743,573	838,600	811,461	622,708	833,622	30,852	35,550	133,788
Sixth Kentucky	136,377	147,822	212,135	256,180	283,708	224,611	145,975	38,594	181,034	686,495
Seventh Kentucky	245,531	300,930	383,004	440,288	443,078	361,286	175,249	113,232	127,026	104,913
Eighth Kentucky	29,408	41,301	53,118	55,692	53,226	43,994	1,913	32,284	78,051	291,540
Ninth Kentucky	16,036	14,965	22,839	19,364	20,200	16,175	2,985	1,202	422	31,436
Louisiana										5,334
Third Maryland	69,960	93,920	184,147	122,230	137,693	151,700	117,264	32,768	63,275	186,492
Fourth Maryland	1,271	5,841	6,071	8,273	8,087	7,128	2,606		622	2,040
Fourth Massachusetts	1,197	2,670	4,969	4,730	4,668	8,540	4,483	2,634	1,715	2,183
Tenth Massachusetts	666	4,941			1,344	865		1,862		861
Fifth Massachusetts										44
First Missouri	2,220	2,281	1,877	5,945						632
Second Missouri	741	2,718	1,079	6,945	49	500	83		141	298
Fourth Missouri				1,556	927			927		778
Fifth Missouri				208	653	150			441	392

North Missouri.....	6,346	2,438	9,305	12,349	6,813	1,259	893	430	9,145	11,420
New Hampshire.....	3,340	12,849	4,042	5,170	2,032	2,032	2,032	430	1,941	2,021
Third New Jersey.....										13,186
First New York.....		551	515	2,155	3,058	3,317	5,924	1,270	2,386	
Twenty-first New York.....				4,090				5,534		
Twenty-fourth New York.....										867
Thirtieth New York.....										
Second North Carolina.....	5,109	4,749	10,334	6,396	7,784	6,430	10,818			
Fourth North Carolina.....				22		27				
Fifth North Carolina.....				277	52	72				
Sixth North Carolina.....				1,718	922		1,163	708	595	1,317
First Ohio.....	1,900	1,235	2,156	1,168	506	1,064	1,030	1,152	1,259	1,128
Third Ohio.....	7,745	37,113	22,973	35,693	62,844	102,753	9,205	12,729	25,229	30,367
Fourth Ohio.....	19,712	15,741	18,894	21,901	24,547	23,799	9,205			9,412
Sixth Ohio.....	618	1,794	1,941	1,529	3,236					
Seventh Ohio.....	28,608	31,601	37,142	40,326	35,777	31,973		670		19,508
Tenth Ohio.....	298		4,903	6,111	9,392	9,649	13,035	18,033	16,919	230
Eleventh Ohio.....				4,445	15,792		4,881			15,696
Fifteenth Ohio.....	1,079	1,400			93	42	156	88	161	155
Eighteenth Ohio.....	387	47	808	863	789	24,324	28,631	25,411	9,802	29,353
First Pennsylvania.....	27,604	20,183	23,369	24,378	27,915	1,349	297	348	2,272	295
Eighth Pennsylvania.....	1,206	1,826	446	2,201	1,188	5,331	3,301	1,981	2,126	4,685
Ninth Pennsylvania.....	2,923	1,384	6,727	7,187	7,458	6,855	233		4,604	562
Twelfth Pennsylvania.....				641	462			4,159	4,282	6,306
Fourteenth Pennsylvania.....	498	2,765	5,085	2,715	5,508	2,207	5,311	455	1,051	1,363
Sixteenth Pennsylvania.....	156	166	709	1,923	2,223	2,442	1,975		1,000	1,502
Twentieth Pennsylvania.....	1,572	2,849	1,977	2,535				124,620	143,442	172,310
Twenty-second Pennsylvania.....	122,702	117,016	145,629	203,640	195,864	201,042	155,021	6,113	60,562	90,173
Twenty-third Pennsylvania.....	62,338	57,014	63,537	65,566	71,608	77,394	95,067			
South Carolina.....			25	114	94			82		
Second Tennessee.....		48	305	308	78	46	350	471	146	
Fifth Tennessee.....	15,663	13,296	13,297	10,595	33,126	32,845	22,503	21,357	37,482	56,023
Eighth Tennessee.....						100	38	520	87,901	1,162
Third Texas.....										
Fourth Texas.....										
Fifth Texas.....		136	179	274		111				
Sixth Texas.....					25					
Second Virginia.....	977	1,771	3,314	4,290	4,228	4,968	2,042	443	3,036	6,180
First Wisconsin.....	19,567	23,026	27,024	24,903	19,378	14,078	13,421	10	5,726	36,392
Bonded spirits under seizure.....		1,614		266	2,724	2,608	135			1,878
Total.....	1,453,477	1,723,312	2,316,138	2,648,272	2,715,902	2,835,213	1,409,677	585,837	891,402	2,001,096
Total in warehouse June 30, 1880, produced from March, 1878, to June, 1880.....										

SPIRITS IN WAREHOUSE JUNE 30, 1881—Continued.

TABLE showing by DISTRICTS the QUANTITY in TAXABLE GALLONS of SPIRITS in WAREHOUSE June 30, 1881, with MONTH OF PRODUCTION—Continued.

District and State.	November, 1880.	December, 1880.	January, 1881.	February, 1881.	March, 1881.	April, 1881.	May, 1881.	June, 1881.	Total in ware- houses June 30, 1881.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Second Alabama.....	737	511	201	384	705	956	851	091	6,790
Arkansas.....	1,037	111	1,391	2,505	4,885	5,004	4,279	2,879	26,150
First California.....	1,037	10,030	13,065	7,179	18,658	43,832	26,221	54,526	248,145
Colorado.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	2,388
First Connecticut.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	43,760
Second Georgia.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	37,499
Third Georgia.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	511
Idaho.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	8,062
First Illinois.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	1,273,324
Second Illinois.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	61,194
Third Illinois.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	92,817
Fourth Illinois.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	34,390
Fifth Illinois.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	449,485
Sixth Illinois.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	208,190
Seventh Illinois.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	3,691
Eighth Illinois.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	42,710
Ninth Illinois.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	1,781,910
First Indiana.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	44,999
Second Indiana.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	490,656
Third Indiana.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	2,900
Fourth Indiana.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	53,511
Fifth Indiana.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	8,211
First Iowa.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	31,883
Second Iowa.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	5,464,914
Third Iowa.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	19,809,031
Fourth Iowa.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	5,294,680
Fifth Iowa.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	9,798,870
First Kentucky.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	1,043,495
Second Kentucky.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	31,863
Third Kentucky.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	8,193
Fourth Kentucky.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	8,309,245
Fifth Kentucky.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	149,403
First Maryland.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	106,396
Second Maryland.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	365,457
Third Maryland.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	24,821
Fourth Maryland.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	25,868
Fifth Maryland.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	15,431
First Massachusetts.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	10,835
Second Massachusetts.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	5,086
Third Massachusetts.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	1,222
Fourth Massachusetts.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	1,222
Fifth Massachusetts.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	1,222
First Missouri.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	1,222
Second Missouri.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	1,222
Third Missouri.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	1,222
Fourth Missouri.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	1,222
Fifth Missouri.....	1,065	2,584	1,464	6,212	9,101	7,894	5,586	9,736	1,222

Sixth Missouri	1,010	1,998	1,104	2,110	10,909	17,806	15,397	9,844	119,340
Alabama	14,633	16,011	27,205	14,390	12,068	18,787	16,005	9,844	27,340
New Hampshire	4,062	732	17,650	2,740	1,004	8,054	2,930	3,830	27,340
Third New Jersey	18,205	17,628	17,628	14,404	18,419	18,476	18,665	18,863	155,432
First New York		1,703	4,663	3,663		10,980	8,151	7,909	44,907
Twenty-first New York									25,473
Fourth New York									14,411
Thirtieth New York									219,070
Second North Carolina									1,594
Fourth North Carolina									740
Sixth North Carolina									66,862
First Ohio									132,958
Third Ohio									173,017
Fourth Ohio									1,044,225
Sixth Ohio									515,473
Seventh Ohio									81,876
Tenth Ohio									749,222
Eleventh Ohio									65,768
Twelfth Ohio									218,283
Thirteenth Ohio									77,848
Fourteenth Ohio									13,513
Fifteenth Ohio									15,828
Sixteenth Ohio									688,059
Seventeenth Ohio									47,404
Eighteenth Ohio									133,709
Nineteenth Ohio									8,522
Twentieth Ohio									12,139
Twenty-first Ohio									116,048
Twenty-second Ohio									85,456
Twenty-third Ohio									3,944,849
Twenty-fourth Ohio									1,856,876
Twenty-fifth Ohio									12,067
Twenty-sixth Ohio									1,240,754
Twenty-seventh Ohio									5,768
Twenty-eighth Ohio									7,532
Twenty-ninth Ohio									1,161
Thirtieth Ohio									1,854
First Tennessee									8,973
Second Tennessee									165,542
Third Tennessee									760,531
Fourth Tennessee									53,402
Fifth Tennessee									31,592
Sixth Tennessee									
Seventh Tennessee									
Eighth Tennessee									
Ninth Tennessee									
Tenth Tennessee									
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Twenty-fourth Wisconsin									
Twenty-fifth Wisconsin									
Twenty-sixth Wisconsin									
Twenty-seventh Wisconsin									
Twenty-eighth Wisconsin									
Twenty-ninth Wisconsin									
Thirtieth Wisconsin									
Bonded spirits under seizure									
Total	3,087,746	4,300,870	4,329,474	4,815,051	6,121,991	6,397,188	6,387,036	5,510,934	64,048,111
Total in warehouse June 30, 1890, produced from March, 1878, to June, 1890.									

* Produced during various months.

DIFFERENT KINDS OF SPIRITS IN WAREHOUSE JUNE 30, 1881.

STATEMENT of the QUANTITY, in TAXABLE GALLONS, of EACH KIND OF SPIRITS, as KNOWN to the TRADE, REMAINING in DISTILLERY WAREHOUSE June 30, 1881.

District and State.	Bourbon whisky.	Eye whisky.	Alcohol.	Rum.	Gln.	High wine.	Pure, neutral or colored spirits.	Miscella- neous.	Aggregate.	Specific kinds of spirits reported in "miscellaneous column."
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	
Second Alabama.										Corn whisky.
Arkansas.									6,790	
First California.		24,150							26,150	
Colorado.						246,584		1,561	248,145	Corn whisky.
First Connecticut.						2,388			2,388	
Second Connecticut.					43,760				43,760	
Second Georgia.								37,469	37,469	Corn whisky.
Third Georgia.					82			1,487	1,569	Do.
Idaho.									8,062	
First Illinois.			17,585		4,472	6,097	17,671	1,227,489	1,273,324	Whisky.
Second Illinois.	61,104								61,104	
Third Illinois.			92,817						92,817	
Fourth Illinois.	32,574					1,816			34,390	
Fifth Illinois.	379,443		36,263			657	33,120		449,485	
Eighth Illinois.	7,736		187,623			5,401			208,190	
Thirteenth Illinois.								7,530	7,530	Corn whisky.
First Indiana.	10,816		1,259					3,691	3,691	French spirits and bourbon.
Fourth Indiana.	658,410	483,112						30,635	42,710	Whisky.
Sixth Indiana.	30,476		940			10,596	1,990	627,802	1,781,910	Corn whisky and rectified whisky.
Seventh Indiana.	372,457					9,961	282	3,340	44,999	Wheat whisky.
Eleventh Indiana.	2,900		49,691			405		68,103	490,656	Whisky.
Second Iowa.									2,900	
Fifth Iowa.			53,511						53,511	
Kansas.	30,862		8,211						8,211	
Second Kentucky.	5,464,914		1,021						31,868	
Fifth Kentucky.	18,845,988								5,464,914	
Sixth Kentucky.	4,665,729	1,050,192							19,809,031	Malt whisky.
Seventh Kentucky.	9,297,429	211,456	7,752			2,146	79,372	328,295	5,294,650	Wheat and malt whiskeys and whisky.
Eighth Kentucky.	9,297,429	490,141							9,796,570	
Ninth Kentucky.	978,543	64,952							1,043,495	
Tenth Kentucky.	377,592	26,284						681	3,183	Wheat whisky.
Louisiana.									3,183	
Third Maryland.		3,250,118						133	8,309,245	Irish whisky.
Fourth Maryland.		148,403							149,403	
Third Massachusetts.				104,326					106,326	
Fifth Massachusetts.				365,487					365,487	
First Massachusetts.					24,821				24,821	
First Minnesota.	49,205		7,199				31,201	13,019	100,713	Whisky.

Sec. and Missouri	18,451	425							18,451	
Fourth Missouri	10,608								10,608	
Fifth Missouri	15,080	650							15,080	
Sixth Missouri	112,090	33,915	24,973						112,090	
Nebraska	150,221	155,432	27,344					600	18,420	
New Hampshire										
Third New Jersey	5,691									
First New York										
Twenty-first New York										
Twenty-fourth New York										
Thirtieth New York										
Second North Carolina	33,760	1,726	5,190					1,213	1,864	Whisky.
Fourth North Carolina		168,402	4,171					2,063	10,665	Whisky.
Fifth North Carolina										
Sixth North Carolina										
First Ohio	1,170,627	323,648	138							
Third Ohio	1,401,166	88,847	172							
Fourth Ohio	53,591									
Sixth Ohio	57,338	238,981								
Seventh Ohio	64,118									
Tenth Ohio	175,482	40,174								
Eleventh Ohio	1,988									
Fifteenth Ohio	6,517									
Eighteenth Ohio	2,639									
First Pennsylvania		6,996								
Eighth Pennsylvania		13,190								
Ninth Pennsylvania		698,059								
Twelfth Pennsylvania		38,565								
Fourteenth Pennsylvania		125,657								
Sixteenth Pennsylvania		2,367								
Twentieth Pennsylvania		147,609								
Twenty-second Pennsylvania		116,048								
South Carolina		35,456								
Se and Tennessee		3,944,849								
Fifth Tennessee		1,592,121								
Eighth Tennessee										
Third Texas	2,759	95,052								
Fourth Texas	5,798									
Third Virginia	4,466									
Fourth Virginia										
Fifth Virginia										
Sixth Virginia										
Second West Virginia										
First Wisconsin										
Total	43,549,826	14,552,268	499,953	499,167	84,540	502,915	313,007	4,645,855	61,648,111	
Remaining in warehouse June 30, 1880	18,798,347	8,512,761	243,054	394,064	31,189	294,899	312,485	2,777,040	31,363,869	

TRANSFER OF SPIRITS TO MANUFACTURING WAREHOUSES.

In my report for the fiscal year ended June 30, 1880, attention was called to the law then recently enacted (May 28, 1880, section 14) enlarging the provisions of the internal-revenue act of March 1, 1879, as to transfers of spirits from distillery warehouses to warehouses known as manufacturing warehouses, and established at ports of entry for the manufacture of medicines, preparations, compositions, perfumeries, cosmetics, cordials, and other liquors for export.

As stated in my previous report the act of May 28, 1880, enlarged the scope of the act of March 1, 1879, so as to provide for the withdrawal of every kind of spirits from distillery warehouses, the article theretofore withdrawn having been limited to alcohol.

The following varieties of spirits appear to have been withdrawn under this new provision of the law, viz :

	Gallons.
Bourbon whisky .....	.965
Rye whisky.....	913
Pure, neutral, or cologne spirits.....	13,468
Total	15,347
Add alcohol withdrawn.....	190,481
Total all kinds withdrawn	205,828

This quantity is 13,384 gallons less than the quantity withdrawn for transfer to manufacturing warehouses during the year ended June 30, 1880.

SPIRITS AND TOBACCO REMOVED IN BOND FOR EXPORT.

The following statement shows the quantity and percentage of production of distilled spirits and manufactured tobacco (including snuff) removed in bond for export during each fiscal year since the passage of the act of June 6, 1872:

Year.	Distilled spirits.		Year.	Manufactured tobacco.	
	Taxable (proof) gallons ex-ported.	Percent- age of produc- tion.		Pounds of to- bacco ex- ported.	Percent- age of produc- tion.
1873.....	2,358,630	3.45+	1873.....	10,110,045	8.59+
1874.....	4,060,160	5.90+	1874.....	10,800,927	8.11+
1875.....	587,413	0.96+	1875.....	9,179,316	7.13+
1876.....	1,308,900	2.25+	1876.....	9,434,485	7.87+
1877.....	2,529,528	4.22+	1877.....	11,335,046	8.88+
1878.....	5,499,252	9.80+	1878.....	10,581,744	8.89+
1879.....	14,837,581	20.63+	1879.....	11,034,951	8.62+
1880.....	16,765,666	18.55+	1880.....	9,808,409	6.71+
1881.....	15,921,482	13.52+	1881.....	10,698,132	6.61+
Total	63,868,612		Total	92,971,055	

STOCK ON HAND, PRODUCTION, AND MOVEMENT OF SPIRITS FOR FIVE YEARS.

The following table shows the stock on hand, production, and movement of spirits for the fiscal years 1877, 1878, 1879, 1880, and 1881:

	1877.		1878.		1879.		1880.		1881.	
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Quantity of spirits actually in warehouses beginning of fiscal year.....										
Quantity of spirits produced during fiscal year.....		12,585,850		13,091,773		14,088,773		19,212,470		31,363,869
		59,912,268		56,103,053		71,892,621		90,355,270		117,728,150
Total.....		72,508,118		69,194,826		85,981,394		109,567,740		149,092,019
Quantity of spirits withdrawn, tax-paid, during fiscal year.....										
Quantity of spirits withdrawn for exportation during fiscal year.....		56,848,525		49,571,128		51,885,889		61,100,362		67,372,575
Quantity of spirits withdrawn for scientific purposes, for use of the United States, for transfer to manufacturing warehouse, destroyed by fire, allowed for loss by leakage in warehouses, &c.....		2,529,528		5,499,252		14,837,581		16,765,696		15,921,482
		38,292		85,673		45,404		537,843		1,149,851
Total.....		59,416,345		55,106,053		66,768,974		78,268,871		84,443,908
Quantity of spirits remaining in warehouses at end of fiscal year.....		13,091,773		14,088,773		19,212,470		31,363,869		64,648,111

PRODUCTION AND WITHDRAWALS OF SPIRITS DURING FIRST FOUR MONTHS OF CURRENT FISCAL YEAR.

STATEMENT of the QUANTITY, in TAXABLE GALLONS, of SPIRITS PRODUCED and WITHDRAWN, and the AMOUNT of TAX PAID during the months of July, August, September, and October, 1881.

District.	July, 1881.			August, 1881.			September, 1881.			October, 1881.		
	Pro- duced.	With- drawn.	Tax paid.	Pro- duced.	With- drawn.	Tax paid.	Pro- duced.	With- drawn.	Tax paid.	Pro- duced.	With- drawn.	Tax paid.
Second Alabama.....	Gallons. 352	Gallons. 530	\$530 10	Gallons. 602	Gallons. 275	\$247 50	Gallons. 213	Gallons. 471	\$243 90	Gallons. 152	Gallons. 713	\$247 70
Arkansas.....	617	2,776	3,398 40	2,051	2,051	2,385 90	1,121	4,628	2,635 20	1,050	3,015	2,973 50
First California.....	135,322	122,453	110,207 70	122,758	127,881	125,395 80	173,881	197,549	177,736 10	206,348	265,474	165,276 50
First Connecticut.....	3,662	7,037	6,333 30	2,586	2,064	2,747 60	2,358	2,376	2,748 10	2,498	2,353	6,619 50
Second Connecticut.....	2,346	1,171	1,053 90	2,017	2,017	2,017 30	2,358	2,584	2,337 40	2,678	2,378	3,228 30
Second Georgia.....	188	254	228 60	6,827	11,501	10,743 80	6,782	15,394	11,870 10	9,446	15,907	11,733 50
Third Georgia.....	523	823	795 60	1,465	1,465	1,465 60	284	136	1,322 40	261	943	490 50
Illinois.....	848,143	750,072	683,701 60	792,160	784,032	705,753 80	788,688	855,185	822 60	822,020	883,163	794,548 70
First Illinois.....	1,601	55,209	49,742 10	28,458	53,478	46,123 30	15,128	12,658	11,367 70	87,230	87,230	78,307 00
Second Illinois.....	60,308	19,912	19,546	38,458	34,923	30,122 80	57,540	64,026	58,152 40	63,196	58,439	52,913 10
Fourth Illinois.....	18,912	19,546	938,534 30	1,556,642	1,256,839	1,131,555 30	1,441,270	1,404,751	1,284,273 90	1,888,130	1,688,611	1,474,449 90
Fifth Illinois.....	1,560,740	94,112	84,709 80	101,040	74,082	67,337 70	197,032	200,963	180,812 70	238,785	231,819	208,205 10
Seventh Illinois.....	74,221	1,542	1,387 80	1,566	2,053	2,053 40	15,080	10,974	9,862 90	18,886	21,657	18,491 80
Thirteenth Illinois.....	.....	1,542	1,387 80	1,566	2,053	2,053 40	15,080	10,974	9,862 90	18,886	21,657	18,491 80
First Indiana.....	9,714	3,719	3,719 60	3,719	2,738	2,738 60	3,065	8,181	3,147 80	3,273	307,168	321,449 40
Fourth Indiana.....	263,022	285,255	263,723 60	282,375	328,306	285,517 40	305,762	249,722	314,759 80	354,273	307,168	321,449 40
Sixth Indiana.....	65,868	61,914	53,722 60	81,469	98,068	83,577 40	98,743	100,870	100,753	100,573	95,584 40	95,584 40
Seventh Indiana.....	270,126	162,657	146,351 30	142,712	163,535	146,377 70	29,861	160,819	135,138 40	21,643	63,563	57,208 50
Eleventh Indiana.....	46,433	236	212 40	47,913	257	257 60	134	154	5,048 70	419	3,153	137 70
Second Iowa.....	83,965	11,727	10,617 30	110,382	5,780	4,822 50	48,345	5,623	45,082 40	92,514	95,677	86,081 30
Fifth Iowa.....	726	1,453	1,289 70	1,896	1,190	1,062 80	1,343	4,836	4,295 70	1,343	1,457	1,063 20
Second Kentucky.....	164,807	53,182	44,567 80	19,109	64,537	58,101 30	49,862	71,991	64,791 90	293,133	297,069	260,372 00
Fifth Kentucky.....	524,510	180,195	164,173 50	198,012	231,224	208,101 60	752,978	267,588	240,532 30	1,488,793	299,409	260,828 10
Sixth Kentucky.....	246,517	188,225	169,402 30	182,700	258,553	232,869 50	267,588	267,588	240,532 30	283,728	312,211	280,968 90
Seventh Kentucky.....	818,410	68,014	61,212 60	55,470	74,274	66,816 60	201,471	18,000	16,234 60	404,642	220,210	180,190 00
Eighth Kentucky.....	57,103	15,118	13,000 20	47,077	18,905	14,314 50	59,960	9,851	16,234 60	50,523	22,006	20,343 40
Ninth Kentucky.....	8,396	4,794	4,314 00	1	9,100	8,180 00	.....	9,851	8,823 90	9,851	14,080	12,672 00
Louisiana.....	8,710	4,006	4,006 40	9,608	3,232	3,608 80	7,739	16,471	14,835 90	9,831	13,083	12,814 70
Third Maryland.....	194,750	40,536	36,472 40	11,697	34,116	26,504 40	128,368	56,503	51,532 70	221,869	55,406	48,092 40
Fourth Maryland.....	3,890	9,046	8,552 00	2,448	2,448	2,448 00	2,448	5,777	5,777 00	5,777	5,777	48,092 40
First Massachusetts.....	75,463	40,536	36,472 40	62,432	40,034	36,030 60	6,274	67,909	47,439 80	6,274	53,245	48,092 40
Fifth Massachusetts.....	57,267	49,839 10	49,839 10	107,945	85,772	80,184 80	111,245	67,909	61,109 10	130,698	82,245	74,029 50
Tenth Massachusetts.....	8,281	5,277	5,277 00	6,965	6,965	6,197 40	8,406	9,848	9,144 70	9,145	8,060	8,062 40
First Missouri.....	190,161	212,880	191,317 40	228,067	243,396	210,066 40	177,151	178,408	160,622 10	186,267	105,818	176,230 2

Second Missouri.....	181	599	755 10	553	456 50	656	563 10	1,085	931 50
Fourth Missouri.....		1,432	1,200 60	1,442	1,272 40	970	873 90	757	631 30
Fifth Missouri.....		6,776	5,648 40	6,746	5,390 40	5,561	4,196 90	4,771	135 00
Nebraska.....	3,033	73,123	65,800 50	911	69,037 90	97,290	82,345 30	17,976	4,736 30
New Hampshire.....	4,071	2,508	2,305 50	4,722	5,048 10	4,583	4,190 70	10,476	9,792 50
Third New Jersey.....	18,641	11,914	11,722 00	19,081	17,894	17,894	11,400 70	18,808	17,501 90
First New York.....	68,613	71,810	64,170 00	63,848	67,931 80	53,046	52,677 00	90,378	77,047 20
Twenty-first New York.....	536	5,598	2,968 20		1,635 40	630	2,446 20	483	416 70
Third New York.....	74,743	64,143	57,709 70	63,270	60,375 60	87,152	78,796 80	81,127	72,835 20
Second North Carolina.....	368	242	297 80	345	560 80	636	579 40	77	69 30
Fifth North Carolina.....	6,145	7,893	7,109 30	4,157	7,702 20	8,198	7,322 40	8,389	8,439 50
Sixth North Carolina.....	25,381	13,127	15,951 30	20,618	27,153 50	37,379	33,635 30	17,508	34,810 30
First Ohio.....	96,243	88,783	808,969 20	99,740	907,147 50	1,044,383	993,834 20	1,177,712	1,066,377 60
Third Ohio.....	148,066	78,424	808,581 60	180,448	1,971,147 50	1,24,734	112,290 60	115,035	1,066,824 70
Fourth Ohio.....	23,221	35,417	31,875 30	23,483	22,845 50	23,091	22,831 90	21,742	18,820 50
Sixth Ohio.....	18,367	15,367	15,422 90	22,443	20,269 50	24,548	22,693 20	22,013	25,960 50
Seventh Ohio.....	31,531	31,531	28,367 70	43,837	31,990 40	38,860	36,471 70	38,838	25,032 60
Eighth Ohio.....	75,748	68,170 20	68,170 20	92,347	81,527 40	90,759	80,916 40	103,485	97,212 90
Eleventh Ohio.....	681	2,051 10	2,051 10	1,871	1,683 30	1,775	1,403 60	1,551	1,196 20
Twelfth Ohio.....	802	16,214 40	16,214 40	1,871	1,683 30	1,775	1,403 60	1,551	1,196 20
Thirteenth Ohio.....	33,038	18,016	18,016	7,352	16,798 80	18,043	16,988 70	31,267	23,028 30
Fourteenth Ohio.....	2,716	5,950	5,315 00	1,012	2,489 00	6,138	6,183 70	7,088	5,948 20
Fifteenth Ohio.....	6,243	6,135	5,650 50	5,771	6,108 30	5,333	5,154 30	6,121	5,116 10
Sixteenth Ohio.....	5,544	6,733	6,459 70	6,797	6,788 30	5,321	5,188 90	1,221	5,528 50
Seventeenth Ohio.....	11,942	6,870	6,183 00	11,142	5,447 70	11,015	4,757 40	12,164	5,482 10
Eighteenth Ohio.....	4,875	7,077	6,369 20	3,184	5,719 10	5,342	7,567 60	9,119	7,637 40
Nineteenth Ohio.....	197,615	54,016	48,693 40	156,142	69,443 10	199,328	1,132 70	257,220	5,458 20
Twentieth Ohio.....	131,088	28,779	24,010 10	14,012	27,993 70	36,067	79,851 20	127,034	75,858 30
Twenty-first Ohio.....	1,631	3,133	2,010 70	1,517	2,212 40	1,469	34,260 30	41,467	37,500 30
South Carolina.....	3,153	3,283	2,954 70	1,807	2,601 60	2,232	2,008 80	2,965	7,115 40
First Tennessee.....	118,906	40,573	36,515 70	110,596	57,541 50	94,148	2,585	2,867	2,307 70
Second Tennessee.....	402	684	615 60	62	57,431 00	78,742	70,867 00	99,960	65,807 10
Third Tennessee.....	1,746	169	159 10	62	171 90	802	53 80	683	473 40
Fourth Tennessee.....	169	708	631 50	358	292 20	486	53 80	175	157 50
Fifth Tennessee.....	1,213	11,448	10,308 20	430	276 80	486	47 40	81	72 90
Sixth Tennessee.....	15,412	6,966	5,999 40	9,781	10,470 60	10,288	47 40	603	452 70
Seventh Tennessee.....	27,418	8,969	8,969 40	23	7,636 50	3,538	9,259 20	15,016	10,287 90
First Wisconsin.....	23,528	26,572	23,914 80	23,207	23,426 10	39,136	8,944 20	48,074	9,064 80
Third Wisconsin.....							85,243 10	153	49,624 20
Total.....	7,362,663	5,147,950	4,633,100 40	6,181,880	5,347,933 20	6,622,649	5,960,384 10	9,563,372	6,487,138 80
Produced, withdrawn, and tax paid in July, August, September, and October, 1860.....	7,130,075	4,968,217	4,489,395 30	5,727,961	4,880,142 90	5,867,415	5,280,673 50	8,691,720	5,694,943 50

SPIRITS IN DISTILLERY WAREHOUSES NOVEMBER 1, 1881.

STATEMENT of the QUANTITY, in TAXABLE GALLONS, of SPIRITS REMAINING in DISTILLERY WAREHOUSES November 1, 1881.

District.	Gallons.	District.	Gallons.
Second Alabama.....	5,942	New Hampshire.....	29,712
Arkansas.....	14,253	Third New Jersey.....	187,654
First California.....	222,382	First New York.....	32,359
Colorado.....	2,388	Twenty-first New York.....	23,461
First Connecticut.....	25,956	Twenty-fourth New York.....	4,285
Second Connecticut.....	.....	Thirtieth New York.....	220,910
Second Georgia.....	21,261	Second North Carolina.....	1,726
Third Georgia.....	1,415	Fourth North Carolina.....	3,053
Idaho.....	5,508	Fifth North Carolina.....	47,231
First Illinois.....	1,126,162	Sixth North Carolina.....	85,173
Second Illinois.....	57,839	First Ohio.....	1,550,850
Third Illinois.....	19,455	Third Ohio.....	552,224
Fourth Illinois.....	43,567	Fourth Ohio.....	64,962
Fifth Illinois.....	592,421	Sixth Ohio.....	648,229
Eighth Illinois.....	63,745	Seventh Ohio.....	53,850
Thirteenth Illinois.....	2,431	Tenth Ohio.....	265,139
First Indiana.....	33,769	Eleventh Ohio.....	89,607
Fourth Indiana.....	1,625,864	Fifteenth Ohio.....	11,738
Sixth Indiana.....	30,313	Eighteenth Ohio.....	11,259
Seventh Indiana.....	186,298	First Pennsylvania.....	701,044
Eleventh Indiana.....	3,663	Eighth Pennsylvania.....	41,439
Second Iowa.....	3,196	Ninth Pennsylvania.....	132,532
Fifth Iowa.....	1,560	Twelfth Pennsylvania.....	9,516
Kansas.....	28,319	Fourteenth Pennsylvania.....	169,373
Second Kentucky.....	5,721,493	Sixteenth Pennsylvania.....	108,852
Fifth Kentucky.....	21,820,752	Twentieth Pennsylvania.....	29,141
Sixth Kentucky.....	5,150,865	Twenty-second Pennsylvania.....	4,422,394
Seventh Kentucky.....	10,397,751	Twenty-third Pennsylvania.....	2,069,560
Eighth Kentucky.....	1,181,288	South Carolina.....	5,677
Ninth Kentucky.....	372,511	Second Tennessee.....	10,006
Louisiana.....	.....	Fifth Tennessee.....	1,424,392
Third Maryland.....	3,589,747	Eighth Tennessee.....	3,967
Fourth Maryland.....	133,959	Third Texas.....	8,398
Third Massachusetts.....	114,976	Fourth Texas.....	95
Fifth Massachusetts.....	299,102	Third Virginia.....	810
Tenth Massachusetts.....	32,176	Fifth Virginia.....	6,749
First Missouri.....	70,534	Sixth Virginia.....	171,548
Second Missouri.....	12,380	Second West Virginia.....	854,913
Fourth Missouri.....	7,721	First Wisconsin.....	50,940
Fifth Missouri.....	3,107	Third Wisconsin.....	155
Sixth Missouri.....	112,870		
Nebraska.....	198,284		
		Total.....	67,442,186

SPIRITS WITHDRAWN FOR EXPORT DURING FIRST FOUR MONTHS OF
PRESENT FISCAL YEAR.

STATEMENT, by DISTRICTS, of the QUANTITY in TAXABLE GALLONS, and
DIFFERENT KINDS of SPIRITS, WITHDRAWN for EXPORT during the four
months ended October 31, 1881.

Districts.	Taxable gallons.				
		Pure, neutral, or cologne spirits.	Rum.	Bourbon whisky.	Rye whisky.
First California					441
First Illinois	67, 071	27, 238			
Third Illinois	52, 036				
Fifth Illinois	851, 485	28, 001			
Eighth Illinois	183, 299				
Seventh Indiana	53, 511				
Second Iowa	126, 267				
Fifth Iowa	167, 792				
Sixth Kentucky					
Seventh Kentucky				233	2, 514
Third Massachusetts			67, 068		
Fifth Massachusetts			127, 407		
Nebraska	12, 149	4, 339		210	
First Ohio	28, 515				
Third Ohio	80, 637				
Sixth Ohio					
Twenty-third Pennsylvania					292
Total	1, 621, 762	59, 578	194, 475	443	3, 247

**SPIRITS WITHDRAWN FOR EXPORT DURING FOUR MONTHS ENDED
OCTOBER 31, 1877 TO 1881.**

STATEMENT, by DISTRICTS, of the QUANTITY, in TAXABLE GALLONS, of SPIRITS WITHDRAWN for EXPORT during the four months ended October 31, in the years 1877, 1878, 1879, 1880, and 1881.

Districts.	Taxable gallons.				
	1877.	1878.	1879.	1880.	1881.
First California				180	441
First Illinois	165,376	1,043,630	513,097	265,050	94,309
Third Illinois	43,088	98,711	128,505	252,527	52,036
Fifth Illinois	218,411	1,834,489	1,436,534	1,453,922	879,546
Eighth Illinois			214,380	812,037	183,590
First Indiana			25,913	68,200	
Fourth Indiana	6,327	52,352		13,362	
Seventh Indiana			394,839	192,441	53,511
Second Iowa				117,732	125,267
Fifth Iowa				196,729	167,792
Fifth Kentucky		1,064			
Sixth Kentucky	1,022	2,493		1,367	
Seventh Kentucky		1,096		139	2,747
Eighth Kentucky		1,053			
Third Maryland	7,687				
Third Massachusetts	26,233	147,642	84,062	106,216	67,068
Fifth Massachusetts	289,365	357,900	369,840	263,078	227,407
First Missouri		200,494			
Nebraska	5,986		20,134	98,261	16,696
First New York		7,886		7,909	
First Ohio	21,497	53,906	17,436	128,351	28,515
Third Ohio				43,953	80,637
Sixth Ohio	2,479			1,938	
Twenty-third Pennsylvania					292
First Wisconsin			4,404		
Total	787,471	3,302,766	3,209,144	4,024,292	1,979,505

**PRODUCTION AND MOVEMENT OF SPIRITS DURING THE FIRST FOUR
MONTHS OF THE PRESENT FISCAL YEAR.**

The preceding tables show the production and movement of distilled spirits during the first four months of the present fiscal year.

They show that the production is 1,889,623 gallons greater than for the corresponding period last year, the withdrawals for exportation are 2,044,787 gallons less, the withdrawals upon payment of the tax 2,314,957 gallons greater, and that the increased receipts from the gallon tax amount to \$2,083,461.30.

Months.	Produced.	Withdrawn for export.	Withdrawn tax-paid.	Amount of tax paid.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	
July, 1881	7,362,663	1,112,827	5,147,956	\$4,633,160 40
August, 1881	6,181,880	535,605	5,942,148	5,347,953 29
September, 1881	7,159,695	149,419	6,622,649	5,990,384 10
October, 1881	9,563,572	181,654	7,207,932	6,487,138 60
Total	30,267,810	1,979,505	24,920,685	22,428,616 50

Increase over 1880.	Production.	*Withdrawn for export.	Withdrawn tax-paid.	Amount of tax paid.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	
In July	232,588	86,575	159,739	\$142,765 10
In August	453,919	238,027	519,767	467,790 30
In September	331,264	684,492	755,234	679,710 60
In October	871,852	1,035,693	880,217	792,195 30
Total	1,889,623	2,044,787	2,314,957	2,083,461 30

*Decrease.

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

1. Removed and unaccounted for July 1, 1880.

	Pounds.	Pounds.
Tobacco, at 20 cents per pound tax.....	29, 002	
Bonds in the hands of United States district attorneys.....	17, 094	
Tobacco, at 24 cents, removed under exportation bonds....	533, 212	
Tobacco, at 24 cents, removed under transportation bonds....	207, 660½	
Tobacco, at 16 cents, removed under exportation bonds....	3, 946, 809½	
Tobacco, at 16 cents, removed under transportation bonds ..	307, 926½	
	<hr/>	5, 041, 704½

2. Removed during the year ended June 30, 1881.

Tobacco and snuff, at 16 cents per pound tax.....	10, 686, 132½	
Tobacco and snuff, at 16 cents per pound tax (excess).....	339	
	<hr/>	10, 686, 471½
		<hr/>
		15, 728, 175½

3. Exported and during the year accounted for.

Tobacco, at 20 cents per pound tax.....	29, 002	
Tobacco, at 24 cents per pound tax.....	580, 200	
Tobacco and snuff, at 16 cents per pound tax.....	14, 007, 644½	
Tobacco, at 24 cents per pound tax (tax paid on deficiencies).....	386	
Tobacco and snuff, at 16 cents per pound tax (tax paid on deficiencies).....	470	
	<hr/>	14, 617, 702½

4. Remaining unaccounted for June 30, 1881.

Bonds in the hands of United States district attorneys.....	17, 094	
Tobacco, at 24 cents, removed under exportation bonds.....	33, 974	
Tobacco, at 24 cents, removed under transportation bonds....	126, 312½	
Tobacco and snuff, at 16 cents, removed under exportation bonds.....	830, 576½	
Tobacco and snuff, at 16 cents, removed under transportation bonds.....	102, 515½	
	<hr/>	1, 110, 472½
		<hr/>
		15, 728, 175½

The quantity removed from manufactories for exportation during the fiscal year ended June 30, 1881, is 879,421.25 pounds greater than that removed during the fiscal year ended June 30, 1880, while the quantity unaccounted for at the close of the year 1881 is 3,931,231.375 pounds less than at the close of the year 1880.

The great diminution in the balance unaccounted for is clearly due to the operation of the act of June 9, 1880, amendatory of section 3385 of the Revised Statutes, to which attention was called in my last annual report. The increase in exportations may also, it is believed, be fairly attributed to the same cause.

In this connection I would call attention to the following paragraph which appeared in my last year's report, and renew the recommendation contained therein:

It, however, appears that in striking out a portion of section 3385, Revised Statutes, and substituting for the portion stricken out the amendatory provisions of

the new law, the language of that part of section 3385 relied upon as authorizing the exportation of tobacco, snuff, and cigars by railroad cars and other land conveyances was, through inadvertence, not restored. I see no good reasons why the exportation of these articles under section 3385, as amended, should be confined to vessels, and I would therefore recommend that as early as possible in the next session of Congress the law be amended so as to clearly provide for the exportation of tobacco, snuff, and cigars by railroad or other land conveyances.

EXPORTATION OF CIGARS AND CIGARETTES IN BOND.

1. *Removed and unaccounted for July 1, 1880.*

	Number.	Number.
Cigars, at \$6 per M tax.....	1, 123, 600	
Cigarettes, at \$1.75 per M tax.....	20, 356, 280	
		21, 479, 880

2. *Removed during the year ended June 30, 1881.*

Cigars, at \$6 per M tax.....	2, 726, 075	
Cigarettes, at \$1.75 per M tax.....	37, 662, 060	
		40, 388, 135
		61, 868, 015

3. *Exported and accounted for during the year ended June 30, 1881.*

Cigars, at \$6 per M tax.....	3, 768, 225	
Cigarettes, at \$1.75 per M tax.....	53, 865, 340	
		57, 633, 565

4. *Remaining unaccounted for June 30, 1881.*

Cigars, at \$6 per M.....	81, 450	
Cigarettes, at \$1.75 per M.....	4, 153, 000	
		4, 234, 450
		61, 868, 015

DATE OF BONDS REMAINING UNACCOUNTED FOR JUNE 30, 1881.

The years in which the bonds were given for the exportation of the tobacco, snuff, cigars, and cigarettes remaining unaccounted for by the evidence required by law for their cancellation on June 30, 1881, are as follows, viz:

Year.	Tobacco.	Snuff.	Cigars.	Cigarettes.
	Pounds.	Pounds.	Number.	Number.
1872.....	17, 094			
1873.....				
1874.....				
1875.....	2, 068			
1876.....	48, 584½			
1877.....	18, 080			
1878.....	51, 925½			
1879.....	99, 740			32, 000
1880.....	94, 810		10, 500	6, 000
1881.....	780, 372½		70, 950	4, 115, 000
Total.....	1, 110, 472½		81, 450	4, 153, 000

EXPORTATION OF FRICTION MATCHES, PROPRIETARY ARTICLES, &C.,
UNDER SECTION 19 OF THE ACT OF MARCH 1, 1879.

Amount of tax:

1. Remaining unaccounted for June 30, 1880.....	\$9,245 76	
Bonded during the year ended June 30, 1881.....	248,268 78	
	<u>257,514 54</u>	
2. Accounted for as exported during the year ended June 30, 1881	254,791 02	
Remaining unaccounted for June 30, 1881.....	2,723 52	
	<u>257,514 54</u>	

SPIRITS IN HANDS OF WHOLESALE LIQUOR

STATEMENT of the QUANTITY, in PROOF-GALLONS, of TAX-PAID SPIRITS

October

		Statement of different kinds and total held October 1, 1881.								
		All kinds October 1, 1880.	Domestic.						Pure, neutral, or cologne spirits.	
District.			Bourbon whisky.	Rye whisky.	Alcohol.	New England rum.	Gin.	High wines.		
1	1 Alabama.....	43, 804	11, 939	18, 133	126	728	3, 484	135	4, 342	
2	2 Alabama.....	68, 100	20, 577	11, 150	40	679	3, 908	37		
3	3 Arizona.....	18, 941	15, 786	799	22	100	446	70	481	
4	4 Arkansas.....	45, 309	25, 587	2, 100	724	355	3, 320			
5	1 California.....	767, 284	461, 076	46, 516	11, 003	10, 418	12, 467	929	20, 362	
6	4 California.....	68, 416	46, 268	3, 437	1, 915	1, 590	2, 423	60	4, 004	
7	Colorado.....	101, 452	69, 517	8, 750	689	1, 533	4, 778		1, 116	
8	1 Connecticut.....	53, 712	23, 601	7, 178	342	3, 104	8, 653		616	
9	2 Connecticut.....	50, 357	19, 175	8, 812	362	2, 055	4, 127	525	137	
10	Dakota.....	26, 717	29, 123	3, 712	1, 253	1, 134	1, 721	89	44	
11	Delaware.....	13, 126	185	5, 824	10	194	425		59	
12	Florida.....	2, 476	1, 714	1, 769	185	328	1, 104			
13	2 Georgia.....	47, 554	4, 970	11, 091	1, 138	1, 686	1, 839	196	2, 974	
14	3 Georgia.....	84, 533	6, 670	38, 035	2, 740	5, 425	6, 992		1, 898	
15	Idaho.....	8, 125	2, 920	563	30	60	210	120		
16	1 Illinois.....	383, 055	316, 309	43, 457	13, 628	10, 351	6, 645	309	23, 228	
17	2 Illinois.....	7, 605	6, 630	1, 401		610	730		798	
18	3 Illinois.....	12, 085	11, 754	1, 849	307	402	693			
19	4 Illinois.....	51, 409	59, 049	3, 698	1, 528	1, 223	2, 909		2, 888	
20	5 Illinois.....	64, 159	35, 125	5, 450	7, 298	1, 245	2, 567		11, 711	
21	7 Illinois.....	3, 318	2, 206	30		15	100			
22	8 Illinois.....	25, 866	17, 091	4, 090	242	360	996			
23	13 Illinois.....	27, 538	15, 990	1, 923	647	300	627	594	1, 000	
24	1 Indiana.....	46, 445	31, 398	628	194	301	1, 375		44	
25	4 Indiana.....	9, 744	7, 316	191	30	126	46	490	177	
26	6 Indiana.....	55, 375	41, 629	2, 265	931	605	2, 379	156	125	
27	7 Indiana.....	45, 389	34, 500	2, 097	875	572	1, 800		737	
28	10 Indiana.....	13, 098	5, 479	4, 076	297	191	547		806	
29	11 Indiana.....	2, 527	8, 772	2, 567	123		259			
30	2 Iowa.....	16, 227	10, 882	1, 708	645	1, 052	856		161	
31	3 Iowa.....	37, 562	22, 964	2, 685	2, 480	338	2, 221	87	2, 239	
32	4 Iowa.....	36, 002	26, 092	3, 617	1, 209	613	1, 990		2, 072	
33	5 Iowa.....	17, 689	6, 855	621	297	104	699		9	
34	Kansas.....	34, 927	13, 255	437	1, 767	236	173			
35	2 Kentucky.....	18, 937	27, 319	1, 182	19	72	815		495	
36	5 Kentucky.....	353, 931	152, 303	7, 253	7, 302	1, 064	1, 375	80	16, 814	
37	6 Kentucky.....	203, 434	38, 303	13, 877	9, 044	1, 671	3, 573	4, 615	44, 270	
38	7 Kentucky.....	56, 177	46, 112	2, 965	20		277			
39	8 Kentucky.....	0	298							
40	9 Kentucky.....	22, 323	22, 073	1, 053			25			
41	Louisiana.....	290, 522	94, 319	61, 037	1, 252	2, 308	8, 708	2, 985	17, 918	
42	Maine.....	5, 840	1, 537	747	756	930	190		25	
43	3 Maryland.....	634, 217	14, 250	354, 629	10, 197	11, 764	8, 728	38, 114	51, 891	
44	4 Maryland.....	10, 387	644	4, 520	10	166	118		140	
45	3 Massachusetts.....	753, 905	249, 114	70, 946	71, 603	116, 974	16, 492	2, 000	19, 533	
46	5 Massachusetts.....	27, 486	15, 702	3, 020	1, 168	7, 087	2, 237			
47	10 Massachusetts.....	44, 381	30, 785	4, 256	324	5, 593	6, 932	125	494	
48	1 Michigan.....	97, 000	42, 987	10, 833	2, 185	2, 590	2, 704		8, 743	
49	3 Michigan.....	3, 596	1, 887	1, 652	88	154	84			
50	4 Michigan.....	33, 830	18, 654	2, 934	793	803	1, 968		907	
51	6 Michigan.....	20, 614	15, 565	4, 721	288	341	1, 342		165	
52	1 Minnesota.....	7, 269	6, 908	660	867	81	378			
53	2 Minnesota.....	194, 783	64, 173	12, 223	7, 448	2, 533	2, 896	180	4, 998	
54	Mississippi.....	51, 692	23, 057	1, 764	431	55	2, 693			
55	1 Missouri.....	493, 730	261, 537	14, 104	9, 718	4, 601	6, 151	96	41, 093	
56	2 Missouri.....	4, 148	3, 558	176	45		163			
57	4 Missouri.....	3, 447	20, 259	20			259			
58	5 Missouri.....	16, 000	18, 342	581	625	160	887		47	
59	6 Missouri.....	137, 085	104, 272	7, 658	8, 967	1, 672	5, 102	537	5, 946	
60	Montana.....	57, 708	60, 123	2, 955	1, 254	548	1, 294		2, 300	
61	Nebraska.....	39, 570	22, 589	1, 699	1, 751	623	1, 306		2, 993	
62	Nevada.....	11, 629	4, 862	444	22	274	161	10	254	
63	1 New Hampshire.....	4, 843	2, 095	939	495	1, 815	593		55	
64	1 New Jersey.....	8, 619	479	2, 888	42	35	26		186	

DEALERS AND RECTIFIERS OCTOBER 1, 1880 AND 1881.

held by *WHOLESALE LIQUOR DEALERS and RECTIFIERS, October 1, 1880, and 1, 1881.*

Statement of different kinds and total held October 1, 1881.										Total domestic and foreign.	Number of wholesale liquor dealers.	Number of rectifiers.
Domestic.		Foreign.						Total.				
Miscellaneous.	Total.	Irish whisky.	Scotch whisky.	Jamaica rum.	Saint Croix rum.	Holland gin.	Miscellaneous.					
15,317	54,204					51	77	128	54,332	26	4	1
12,045	56,036	5	45	164		136	575	925	56,961	19	0	2
623	18,327		57	124	25	162	310	678	19,005	21	0	3
4,535	40,621	27	26	86		41	294	474	41,095	25	0	4
25,919	598,690	917	3,793	4,878	218	5,751	15,662	31,219	629,849	185	79	5
1,243	62,940	100	508	523	85	1,403	1,512	4,131	67,071	37	10	6
12,779	99,112	244	734	888	87	1,074	4,143	7,170	106,282	83	7	7
2,444	40,932	35	119	183	864	1,749	1,171	4,121	45,053	21	6	8
4,468	39,656	56	249	248	1,001	1,083	787	3,424	43,080	25	6	9
5,573	42,449	10	100	109		83		302	42,751	27	0	10
5,265	11,978	19	60	67		251	513	935	12,913	7	2	11
1,705	6,806					20	67	107	6,912	6	0	12
21,951	45,825			132	63	442	611	1,248	47,073	18	9	13
13,791	77,349	30	144	208	154	689	778	2,003	79,552	23	5	14
1,028	4,931		20	39		60	48	167	5,098	4	1	15
73,782	494,710	412	2,572	2,342	354	4,643	10,315	20,638	515,348	59	63	16
1,851	12,008	12	10	65		62	5	154	12,162	7	2	17
1,761	16,766		71	146	12	89	120	488	17,204	7	0	18
12,856	84,251	49	115	190	21	305	723	1,403	85,654	21	5	19
10,005	74,001	96	62	120	30	145		453	74,454	15	5	20
69	2,420		13	38		16		67	2,487	1	0	21
7,180	29,949		67	66		102	194	429	30,378	12	1	22
4,265	27,955	20	20	40		88	185	353	28,308	14	5	23
9,595	43,345	10	10	26		120	209	375	43,720	21	1	24
2,617	11,192						100	100	11,293	3	1	25
12,412	60,502	65	232	165	85	186		733	61,235	17	5	26
8,632	49,214	20	49	90		41	298	498	49,712	15	1	27
1,003	12,539					60	148	208	12,744	10	2	28
604	7,825						83	83	7,908	4	0	29
3,239	18,593	5	4	101		36	107	253	18,846	12	1	30
7,609	40,022	40	82	355	5	247	4,575	5,404	45,426	11	3	31
4,905	40,461	24	114	125	84	111	383	841	41,502	19	8	32
2,146	10,731	30	9	187	6	73	105	410	11,141	12	0	33
1,641	17,509	10	22	33		15	28	108	17,617	14	2	34
3,023	33,536			51	5	40	606	702	34,237	14	2	35
10,999	196,941	65	191	180	35	454	1,816	2,741	201,682	100	36	36
9,367	124,720					19	454	473	125,193	38	7	37
3,167	52,641	120	100	14		161	89	484	53,025	18	1	38
	296								296	1	0	39
1,236	34,446					112		112	34,558	7	0	40
94,995	282,542	179	363	834	328	2,144	6,998	10,846	283,388	138	24	41
78	4,266			10	4	142	28	184	4,447	6	0	42
57,003	547,179	127	1,312	2,000	175	4,121	5,079	12,814	559,990	140	63	43
905	6,408		4	13		56	60	133	6,536	9	1	44
14,189	563,962	7,827	6,415	4,775	3,028	15,221	10,849	48,115	611,617	151	42	45
816	29,859	50	73	82	23	659	456	1,343	31,323	14	2	46
2,339	53,559	109	245	328	961	2,593	1,132	5,268	58,118	22	1	47
6,182	78,226		162	231	17	898	611	1,919	80,142	12	6	48
339	4,266					25		25	4,229	3	0	49
4,349	22,393	21	74	197		239	568	1,099	33,997	8	2	50
1,714	24,476		36	263	44	274	470	1,087	25,163	11	1	51
1,484	9,723			40		50		90	9,868	5	1	52
16,504	104,929	221	546	842	173	838	1,145	3,765	108,590	81	9	53
9,539	37,380			106	43	82	390	621	37,884	37	0	54
73,694	411,996	1,054	1,478	1,085	316	2,846	8,416	15,195	420,791	126	47	55
626	4,793								4,798	6	0	56
1,025	21,069			15				15	21,078	8	0	57
4,975	27,637	10	15	20	23	9	352	429	27,446	16	0	58
9,675	138,523	48	508	312	49	428	1,292	2,637	141,450	45	12	59
1,943	71,946	59	196	539		236	475	1,495	72,841	43	1	60
8,124	36,684	39	156	186		223	546	1,150	40,234	48	3	61
789	6,671	23	84	112		114	245	563	7,464	18	1	62
625	6,658	15		40		106	202	428	6,839	5	1	63
1,794	5,410	4	26	37	8	356	27	458	5,968	4	1	64

SPIRITS IN HANDS OF WHOLESALE LIQUOR

STATEMENT of the QUANTITY, in PROOF-GALLONS, of TAX-PAID SPIRITS

		All kinds, October 1, 1880.	Statement of different kinds and total held October 1, 1881.						
			Domestic.						
Districts.			Bourbon whisky.	Rye whisky.	Alcohol.	New England rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.
1	3 New Jersey.....	5,510	438	3,259		416	346		1,060
2	5 New Jersey.....	53,554	15,507	24,502	655	2,523	2,326		4,367
3	New Mexico.....	25,431	20,090	884	71	102	1,416	180	
4	1 New York.....	115,415	28,477	43,316	1,895	3,800	4,173	2,160	56,533
5	2 New York.....	1,490,520	364,959	277,557	99,861	38,907	26,330	8,228	144,017
6	3 New York.....	186,814	49,352	51,848	8,694	5,143	4,530	240	11,564
7	11 New York.....	7,017	1,022	1,719	215	590	606		507
8	12 New York.....	3,027	908	729		59	21		
9	14 New York.....	37,925	16,950	7,137	2,130	2,386	875	87	19,321
10	15 New York.....	17,813	8,542	2,196	1,505	1,803	843		1,347
11	21 New York.....	37,848	14,276	6,173	2,176	1,120	2,178	41	8,775
12	24 New York.....	25,185	10,119	7,914	1,593	1,385	713		4,518
13	26 New York.....	6,989	4,368	4,739	208	783	654		
14	28 New York.....	87,250	13,895	35,132	2,045	2,196	2,344	1,793	14,630
15	30 New York.....	184,610	85,637	53,164	3,999	2,749	3,359	5,727	22,774
16	2 North Carolina.....	11,191	650	4,296		973	1,066		
17	4 North Carolina.....	2,498	956	1,574		100	162	100	
18	5 North Carolina.....	0							
19	6 North Carolina.....	10,645	4,512	1,120		60	85		
20	1 Ohio.....	996,609	402,218	80,715	11,748	6,563	16,609	47,988	178,625
21	3 Ohio.....	22,892	14,653	2,649	171	180	828	73	1,155
22	4 Ohio.....	16,993	8,782	3,432	205	100	388		723
23	6 Ohio.....	1,425	1,112	206					
24	7 Ohio.....	64,804	31,856	15,951	641	566	2,864	130	530
25	10 Ohio.....	41,454	27,397	12,430	572	942	855	35	2,407
26	11 Ohio.....	19,909	10,470	1,280	121	120	704		689
27	15 Ohio.....	1,674							
28	18 Ohio.....	132,194	68,192	55,454	3,232	2,271	5,672	4,462	2,972
29	Oregon.....	28,160	30,585	1,962	872	553	3,582	1,611	1,301
30	1 Pennsylvania.....	1,141,923	19,691	734,578	17,305	7,502	9,659	30,527	84,013
31	8 Pennsylvania.....	34,591	3,022	14,247	353	2,897	1,871	3,742	3,742
32	9 Pennsylvania.....	34,117	60	15,295	191	520	415	110	1,029
33	12 Pennsylvania.....	31,616	2,792	12,846	164	1,683	1,300	5,153	4,330
34	14 Pennsylvania.....	5,026	800	3,444	37	140	317	20	
35	16 Pennsylvania.....	10,685	1,392	6,030	22		307		
36	19 Pennsylvania.....	14,698	8,352	11,406	88	592	926		
37	20 Pennsylvania.....	8,737	2,885	7,288	59	156	284		
38	22 Pennsylvania.....	348,079	13,901	199,723	1,163	1,172	3,582		15,738
39	23 Pennsylvania.....	21,696	1,752	13,013	186	133	388	1,635	514
40	Rhode Island.....	120,272	60,119	20,562	1,450	10,514	8,945		2,770
41	South Carolina.....	72,173	11,597	30,943	63	2,582	4,094		542
42	2 Tennessee.....	7,852	663	1,887		38	355		
43	5 Tennessee.....	189,952	27,874	28,594	87,266	972	6,096	1,880	13,320
44	8 Tennessee.....	126,905	65,885	11,825	40	474	1,585		30
45	1 Texas.....	76,913	66,061	9,636	319	274	2,098	315	4,191
46	3 Texas.....	65,329	51,577	14,613	2,219	264	2,418		1,633
47	4 Texas.....	38,236	25,618	2,973	573	205	1,504		506
48	Utah.....	17,969	15,339	1,121		314	1,085		
49	2 Vermont.....	687	150	50	160	60	20		
50	2 Virginia.....	33,616	1,456	21,315	208	2,561	1,747	3,518	4,704
51	3 Virginia.....	67,424	15,944	45,884	148	1,971	3,172	2,432	790
52	4 Virginia.....	0	559	214		64	251		
53	5 Virginia.....	16,066	86	10,330		184	516		
54	6 Virginia.....	14,603	462	7,112		543	150		
55	Washington Terr'ty.....	10,585	10,865	770	204	156	924		
56	1 West Virginia.....	54,102	10,011	15,920	625	506	1,129		2,221
57	2 West Virginia.....	0							
58	1 Wisconsin.....	170,340	61,941	13,123	13,777	4,241	8,129	2,273	17,436
59	2 Wisconsin.....	4,341	2,297	238		161	42		880
60	3 Wisconsin.....	18,414	11,718	1,997	433	264	439		30
61	6 Wisconsin.....	3,290	2,629	243	188	135	23		
62	Wyoming.....	7,073	8,189	963	86	258	978		
Total.....		12,293,683	4,512,644	2,802,364	896,847	327,406	298,969	173,489	924,289

DEALERS AND RECTIFIERS, &c.—Continued.

held by WHOLESALE LIQUOR DEALERS and RECTIFIERS, &c.—Continued.

Statement of different kinds and total held October 1, 1881.												
Domestic.		Foreign.							Total domestic and foreign.	Number of wholesale liquor dealers.	Number of rectifiers.	
Miscellaneous.	Total.	Irish whisky.	Scotch whisky.	Jamaica rum.	Saint Croix rum.	Holland gin.	Miscellaneous.	Total.				
7,585	13,109	.....	22	20	22	162	239	485	13,574	6	3	1
21,311	71,121	218	616	640	126	1,048	2,178	5,426	76,617	44	10	2
6,341	29,064	315	9	235	127	142	408	1,236	30,300	24	0	2
3,289	148,223	319	1,096	1,282	286	1,847	3,187	8,017	158,240	38	10	4
182,182	1,061,406	6,950	15,181	15,295	8,689	34,574	108,610	184,299	1,245,705	377	122	5
8,906	134,857	1,312	2,516	2,712	1,406	4,872	16,542	29,360	164,217	89	23	6
2,623	7,342	92	100	175	118	524	1,151	2,160	9,502	7	2	7
802	2,619	.....	32	28	102	170	40	372	2,961	7	0	8
4,456	53,542	135	219	457	911	2,124	1,040	4,886	58,428	35	2	9
1,074	17,010	58	240	179	220	519	527	1,743	18,753	23	2	10
7,047	37,386	93	426	192	127	550	681	2,069	39,455	20	4	11
2,061	28,233	38	246	223	248	928	1,914	3,597	31,890	18	11	12
2,344	13,066	.....	40	110	166	260	323	899	13,965	11	1	13
9,530	81,589	412	565	569	328	1,646	1,895	5,415	87,004	27	17	14
16,088	187,497	63	493	568	283	1,852	2,649	5,388	192,885	48	20	15
4,724	11,723	.....	.....	75	.....	62	.....	137	11,866	6	0	16
1,063	3,955	5	.....	150	.....	89	66	310	4,265	5	1	17
.....
3,769	9,576	.....	.....	.....	.....	15	.....	15	9,591	0	0	18
182,306	896,830	464	606	1,452	244	1,826	4,778	9,370	906,200	162	57	20
5,004	25,316	53	20	55	.....	113	170	411	25,727	13	3	21
3,229	16,865	.....	.....	61	.....	127	241	429	17,294	7	1	22
114	1,432	.....	.....	.....	.....	.....	.....	.....	1,432	1	0	23
5,057	57,685	83	50	223	15	624	540	1,535	59,280	25	3	24
9,895	53,633	40	224	292	166	313	1,412	2,447	56,080	26	12	25
2,546	16,940	21	18	89	.....	50	128	306	17,246	13	3	26
.....
16,756	159,011	134	400	220	68	967	751	2,540	161,551	57	13	28
2,885	44,351	4	549	524	19	642	1,841	3,579	47,930	16	5	29
191,491	1,094,766	5,787	4,567	4,445	1,232	16,063	16,249	48,443	1,143,209	209	128	30
7,639	33,276	56	129	224	.....	548	752	1,709	34,985	25	15	31
2,137	19,757	.....	26	43	59	212	876	1,216	20,973	14	7	32
4,292	33,480	78	304	209	92	732	1,175	2,560	36,050	17	10	33
845	5,603	5	.....	2	.....	30	90	127	5,730	7	1	34
192	7,943	.....	.....	.....	.....	20	10	30	7,973	5	0	35
927	23,291	44	33	73	40	132	149	471	22,762	9	1	36
531	11,203	18	66	59	5	168	45	361	11,564	9	1	37
7,627	242,907	482	629	1,181	167	1,456	2,363	6,278	249,185	59	29	38
2,775	20,596	26	60	80	.....	182	272	570	21,166	8	3	39
4,007	108,967	249	461	455	545	1,535	1,569	4,814	113,781	37	6	40
17,180	66,961	.....	59	107	.....	725	740	1,631	68,612	22	1	41
6,569	9,502	20	10	10	10	194	28	272	9,774	4	1	42
108,497	278,989	80	65	134	85	461	927	1,702	280,641	29	7	43
12,374	91,712	140	25	224	120	807	948	2,264	93,977	33	0	44
9,449	92,348	106	218	132	109	479	1,142	2,186	94,529	36	6	45
13,189	85,912	10	35	133	44	317	423	962	96,875	19	1	46
8,472	39,851	81	143	205	.....	192	573	1,134	41,045	14	0	47
1,682	19,491	50	74	161	20	85	8,498	8,888	23,879	12	3	48
73	522	.....	.....	.....	.....	75	21	96	618	1	0	49
1,909	37,418	10	200	118	15	180	262	785	38,203	14	4	50
14,155	84,448	.....	20	5	.....	59	911	995	85,444	22	6	51
711	1,796	.....	.....	.....	.....	.....	.....	.....	1,796	1	0	52
1,892	12,418	20	.....	.....	.....	10	187	217	12,635	3	0	53
257	8,594	10	15	15	.....	38	107	183	8,707	5	2	54
1,945	14,864	20	76	142	.....	179	405	822	15,686	11	0	55
5,079	35,485	10	142	139	.....	249	570	1,110	36,596	11	5	56
.....
45,215	161,135	61	529	1,025	365	1,272	2,392	5,644	166,779	44	23	58
308	4,064	.....	.....	43	.....	20	34	97	4,151	4	2	59
4,478	21,249	.....	50	59	44	116	604	873	22,222	11	1	60
580	3,777	48	15	61	6	69	80	274	4,051	8	0	61
2,051	12,504	36	29	65	24	110	122	876	12,890	9	0	62
1,617,612	11,065,611	30,483	52,929	59,415	24,878	134,729	270,367	572,797	11,638,408	3,580	1,062	.....

OPERATIONS AT SPECIAL BONDED WAREHOUSES FOR STORAGE OF GRAPE BRANDY.

The following statement shows the quantity of grape brandy placed in special bonded warehouses, withdrawn therefrom, and remaining therein at the beginning and close of the fiscal year ended June 30, 1881, in taxable gallons:

	Gallons.	Gallons.	Gallons.
Remaining in warehouse July 1, 1880:			
First district of California.....	63, 157		
Fourth district of California.....	60, 456		
		123, 613	
Removed for exportation and unaccounted for July 1, 1880:			
First district of California.....		439	
			124, 052
Produced and bonded during the year:			
First district of California.....	125, 521		
Fourth district of California.....	114, 603		
		240, 124	
Received in first district from fourth district of California...		20, 345	
			260, 469
			384, 521
Exported and accounted for during the year:			
First district of California.....		689	
Removed tax-paid during the year:			
First district of California.....	69, 238		
Fourth district of California.....	72, 231		
		141, 469	
Loss by regauge act of May 28, 1880:			
First district of California.....	2, 686		
Fourth district of California.....	1, 961		
		4, 647	
Loss allowed for casualty:			
Fourth district of California.....		47	
Removed from fourth district to first district of California..		20, 345	
			167, 197
Removed for exportation and unaccounted for June 30, 1881:			
First district of California.....		675	
Remaining in warehouse June 30, 1881:			
First district of California.....	136, 174		
Fourth district of California.....	80, 475		
		216, 649	
			217, 324
			384, 521

The amount produced and bonded during the fiscal year ended June 30, 1881, was 111,038 gallons more than in the previous year, while the amount removed tax-paid was 29,749 gallons larger than in 1880.

Of the quantity in warehouse June 30, 1881, 136,174 gallons were in the following-named warehouses in the first district of California:

	Gallons.
No. 1. Bode & Danforth, at San Francisco	104, 264
No. 2. Juan Bernaud, at Los Angeles.....	19, 179
No. 3. G. C. Carlon, at Stockton.....	12, 731

and 80,475 gallons were in the following-named warehouses in the fourth district of California:

	Gallons.
No. 1. George Lichthardt, at Sacramento.....	37, 766
No. 2. J. F. Boyce, at Santa Rosa.....	13, 694
No. 3. H. J. Lewelling, at Saint Helena	23, 885
No. 4. John Tivnen, at Sonoma.....	4, 930

**STATEMENT of DRAWBACK of INTERNAL REVENUE TAXES allowed on EX-
PORTED MERCHANDISE during the fiscal year 1881.**

Port.	Number of claims.	Proprietary articles.	Tobacco.	Snuff.	Cigars.	Fermented liquors.	Still.	Distilled spirits.	Total.
Baltimore	6	\$195 70	\$2,265 42	\$26 08	.....	.....	.....	.....	\$2,487 20
Boston	25	543 04	568 72	.....	.....	\$186 83	\$20 00	.....	1,318 59
Milwaukee	6	.....	.....	.....	.....	157 25	.....	.....	157 25
New York	632	25,169 92	683 70	.....	\$166 68	784 30	200 00	\$455 40	27,400 00
Philadelphia	18	1,544 91	.....	.....	.....	.....	.....	66 60	1,611 51
Rochester	1	24 63	.....	.....	.....	.....	.....	.....	24 63
San Francisco	31	86 40	5,078 76	.....	1,065 75	.....	.....	639 90	6,870 81
Suspension Bridge	2	25 92	.....	.....	.....	.....	.....	.....	25 92
Saint Louis	25	854 47	.....	.....	.....	.....	.....	.....	854 47
Troy	3	38 88	.....	.....	.....	.....	.....	.....	38 88
Total	749	28,483 87	8,596 60	26 08	1,232 43	1,128 38	220 00	1,161 90	40,849 26
Allowed, 1880	872	35,153 86	22,314 02	.....	1,094 97	2,205 42	89 00	*888 00	61,736 27

* Machinery exported, 1868.

In connection with the foregoing statement I have to renew the recommendation made in my last annual report, that section 3244 Revised Statutes be so amended as to include distilling-worms belonging to stills manufactured for export, which, like stills, are subject to a tax of \$20 each. Also that an appropriation be made for the payment of drawback on articles exported under said section 3244 Revised Statutes, as also on distilled spirits exported under section 3329 Revised Statutes.

While a number of claims covering both stills and distilled spirits have been allowed by this office during the preceding two years, the claimants in these cases are unable to recover the amounts due them, in consequence of a failure on the part of Congress to make the necessary appropriation.

AVERAGE CAPITAL AND DEPOSITS IN 1880.

STATEMENT of the AVERAGE CAPITAL and DEPOSITS of BANKS and BANKERS for the twelve months ended May 31, 1880.

States and Territories.	Average capital and deposits of banks and bankers.—Form 67.			Average capital and deposits of savings banks.—Form 106.			
	Average capital.	Average taxable capital.	Average deposits.	Average capital.	Average taxable capital.	Average deposits.	Average taxable deposits.
Alabama.....	\$1,037,541	\$1,037,541	\$2,014,008				
Arizona.....	99,688	99,688	204,286				
Arkansas.....	280,823	156,738	444,340				
California.....	21,559,484	19,046,300	36,726,952	\$2,758,110	\$2,362,430	\$44,888,879	\$15,189,678
Colorado.....	573,241	573,241	3,057,688				
Connecticut.....	2,641,708	2,200,402	4,481,490			72,898,522	1,100,728
Dakota.....	126,897	126,897	359,168				
Delaware.....	626,927	616,927	791,500			1,162,104	8,729
Florida.....	77,977	77,977	223,558				
Georgia.....	3,708,344	3,672,778	3,878,374			848,773	406,668
Idaho.....	8,962	8,962	38,110				
Illinois.....	8,323,244	4,769,700	27,030,242	67,400	67,400	522,500	15,860
Indiana.....	4,533,080	4,032,818	11,387,716			1,313,113	64,152
Iowa.....	5,006,604	4,701,328	11,867,800	44,833	42,918	191,000	21,890
Kansas.....	1,534,888	1,436,608	4,461,820				
Kentucky.....	11,584,219	10,594,400	13,022,150				
Louisiana.....	3,261,758	2,550,808	4,777,706	41,666	41,666	20,833	12,666
Maine.....	47,637	36,122	154,796			21,223,370	72,008
Maryland.....	4,286,746	3,337,018	7,511,212	30,118	30,118	21,584,253	80,699
Massachusetts.....	4,229,315	2,369,672	9,541,442			199,541,160	115,928
Michigan.....	3,242,540	2,750,400	11,911,454	150,000	150,000	1,734,358	168,848
Minnesota.....	1,833,571	1,725,044	4,433,632			239,537	19,518
Mississippi.....	1,134,153	920,108	2,005,284				
Missouri.....	9,804,376	8,343,376	30,598,526				
Montana.....	265,883	265,883	497,536				
Nebraska.....	601,526	524,568	1,704,456				
Nevada.....	303,112	303,112	1,646,762				
New Hampshire.....	56,000	51,090	184,294	2,083	2,083	25,606,662	312,392
New Jersey.....	1,301,882	965,788	2,795,798	45,000	5,000	16,868,209	121,400
New Mexico.....	5,833	5,833	196,744				
New York.....	59,430,688	39,199,858	140,195,414			310,782,302	1,093,552
North Carolina.....	482,556	482,556	864,604				
Ohio.....	8,069,345	6,296,594	27,948,784	65,000	27,386	9,364,939	27,486
Oregon.....	1,530,323	1,972,024	988,244	20,871	17,720	26,333	1,104
Pennsylvania.....	14,471,168	12,901,108	60,936,564	433,300	403,784	23,777,962	625,034
Rhode Island.....	3,205,618	2,606,662	3,933,962			37,640,116	2,558,186
South Carolina.....	520,828	469,912	623,962				
Tennessee.....	1,724,882	1,598,206	2,852,256				
Texas.....	3,597,522	3,357,700	5,845,150				
Utah.....	208,500	208,500	1,170,064				
Vermont.....	353,700	315,174	1,552,842			6,770,695	17,542
Virginia.....	2,759,924	2,476,758	7,179,372	346,440	346,440	107,126	107,126
Washington.....	232,000	232,000	454,070				
West Virginia.....	1,277,764	1,223,296	3,995,672				
Wisconsin.....	2,139,081	1,937,748	12,309,396				
Wyoming.....	121,717	121,717	254,636				
Total.....	192,173,555	151,801,690	469,124,384	4,004,821	8,496,945	796,704,336	22,141,192

AVERAGE CAPITAL AND DEPOSITS IN 1880.

STATEMENT of the AVERAGE CAPITAL and DEPOSITS of BANKS and BANKERS for the twelve months ended May 31, 1880.

States and Territories.	Total average and taxable average of capital and deposits.— Forms 67 and 108.			
	Average capital.	Average taxable capital.	Average deposits.	Average taxable deposits.
Alabama.....	\$1,087,541	\$1,037,541	\$2,014,606	\$2,014,606
Arizona.....	90,688	90,688	204,286	204,286
Arkansas.....	230,823	156,738	444,340	444,340
California.....	24,317,574	21,408,730	81,615,331	51,916,630
Colorado.....	573,241	573,241	3,057,638	3,057,638
Connecticut.....	2,641,708	2,200,402	76,880,012	5,582,216
Dakota.....	126,897	126,897	359,168	359,168
Delaware.....	626,927	616,927	1,963,604	800,220
Florida.....	77,977	77,977	233,558	233,558
Georgia.....	3,706,344	3,672,778	4,727,147	4,285,042
Idaho.....	8,962	8,962	38,110	38,110
Illinois.....	8,390,644	4,837,160	27,552,742	27,046,102
Indiana.....	4,533,080	4,032,818	12,700,829	11,451,868
Iowa.....	5,051,437	4,744,246	12,068,890	11,889,060
Kansas.....	1,534,888	1,436,806	4,461,820	4,461,820
Kentucky.....	11,584,219	10,594,430	13,022,150	13,022,150
Louisiana.....	3,303,424	2,592,472	4,798,589	4,790,372
Maine.....	47,637	36,122	21,378,106	226,804
Maryland.....	4,316,864	3,367,136	29,095,465	7,591,892
Massachusetts.....	4,229,315	2,369,672	209,062,602	9,657,368
Michigan.....	3,392,540	2,900,460	13,645,812	12,080,302
Minnesota.....	1,833,571	1,725,044	4,673,169	4,453,150
Mississippi.....	1,134,153	920,166	2,005,284	2,005,284
Missouri.....	9,804,376	8,343,336	30,568,526	30,568,526
Montana.....	265,883	265,883	497,536	497,536
Nebraska.....	601,526	524,558	1,764,456	1,764,456
Nevada.....	303,112	303,112	1,646,762	1,646,762
New Hampshire.....	56,083	53,773	25,882,956	496,686
New Jersey.....	1,346,882	970,786	19,664,007	2,917,258
New Mexico.....	5,833	5,833	196,744	196,744
New York.....	59,430,688	39,199,858	450,977,716	141,288,966
North Carolina.....	482,556	482,556	864,604	864,604
Ohio.....	8,134,245	6,323,980	37,313,723	27,976,270
Oregon.....	1,551,194	1,089,744	1,014,577	989,348
Pennsylvania.....	14,904,468	13,304,890	84,714,526	61,561,598
Rhode Island.....	3,205,618	2,606,662	41,574,078	6,492,148
South Carolina.....	520,828	469,912	623,962	623,962
Tennessee.....	1,724,882	1,598,206	2,852,256	2,852,256
Texas.....	3,597,522	3,357,700	5,845,150	5,845,150
Utah.....	208,500	208,500	1,170,064	1,170,064
Vermont.....	353,700	315,174	8,323,537	1,570,384
Virginia.....	3,106,364	2,823,198	7,286,498	7,286,498
Washington.....	232,000	232,000	454,070	454,070
West Virginia.....	1,277,764	1,223,296	3,995,672	3,995,672
Wisconsin.....	2,139,081	1,937,748	12,309,396	12,309,396
Wyoming.....	121,717	121,717	254,636	254,636
Total.....	196,178,376	155,298,635	1,265,828,720	491,265,576

AVERAGE CAPITAL AND DEPOSITS IN 1881.

STATEMENT of the AVERAGE CAPITAL and DEPOSITS of BANKS and BANKERS for the twelve months ended May 31, 1881.

States and Territories.	Average capital and deposits of banks and bankers—Form 67.			Average capital and deposits of savings banks—Form 106.			
	Average capital.	Average taxable capital.	Average deposits.	Average capital.	Average taxable capital.	Average deposits.	Average taxable deposits.
Alabama.....	\$1, 173, 152	\$1, 173, 152	\$2, 995, 620				
Arizona.....	110, 462	85, 464	519, 800				
Arkansas.....	210, 098	145, 948	596, 518				
California.....	17, 692, 995	14, 070, 518	40, 845, 114	\$2, 673, 242	\$1, 995, 172	\$43, 620, 021	\$11, 205, 581
Colorado.....	836, 631	836, 631	3, 991, 330				
Connecticut.....	2, 618, 433	2, 474, 378	5, 610, 278			76, 753, 879	1, 427, 962
Dakota.....	175, 632	175, 624	422, 470				
Delaware.....	599, 895	592, 384	845, 448			1, 368, 975	80 12
Florida.....	103, 809	103, 304	403, 566				
Georgia.....	3, 510, 748	3, 502, 242	4, 603, 238			885, 145	242, 744
Idaho.....	8, 238	8, 238	22, 986				
Illinois.....	13, 648, 905	11, 415, 468	40, 776, 598	82, 625	79, 392	937, 609	51, 328
Indiana.....	4, 651, 431	3, 842, 048	13, 328, 754			1, 524, 858	61, 088
Iowa.....	5, 450, 705	5, 203, 998	16, 794, 480	40, 000	38, 584	223, 412	21, 414
Kansas.....	1, 857, 194	1, 741, 680	6, 057, 004				
Kentucky.....	11, 221, 780	10, 696, 066	14, 874, 552				
Louisiana.....	2, 439, 091	2, 067, 176	4, 720, 446	1, 064	1, 064	1, 190	
Maine.....	51, 876	45, 894	250, 098			23, 565, 806	77, 256
Maryland.....	3, 679, 062	2, 905, 270	9, 146, 002	30, 284	30, 284	23, 490, 645	105, 832
Massachusetts.....	4, 797, 559	3, 196, 424	13, 410, 570			215, 464, 587	98, 130
Michigan.....	3, 211, 427	2, 843, 986	14, 539, 844	150, 000	150, 000	2, 363, 840	332, 906
Minnesota.....	2, 699, 270	2, 626, 308	6, 478, 374			433, 321	47, 746
Mississippi.....	1, 031, 672	859, 040	2, 108, 226				
Missouri.....	9, 758, 712	8, 947, 182	42, 977, 060				
Montana.....	456, 498	456, 498	841, 640				
Nebraska.....	907, 537	889, 122	2, 625, 722				
Nevada.....	253, 290	253, 290	1, 318, 322				
New Hampshire.....	50, 531	47, 722	63, 532	37, 820	37, 820	21, 214, 808	372, 882
New Jersey.....	1, 186, 048	890, 324	3, 357, 784	42, 500		19, 718, 740	143, 730
New Mexico.....	11, 666	11, 668	375, 776				
New York.....	73, 648, 840	54, 749, 980	181, 866, 738			342, 087, 786	881, 734
North Carolina.....	599, 496	500, 482	981, 036				
Ohio.....	7, 732, 671	6, 158, 470	32, 609, 290	164, 166	122, 658	10, 858, 834	52, 506
Oregon.....	759, 099	748, 918	1, 354, 504				
Pennsylvania.....	14, 457, 707	12, 865, 020	75, 591, 696	533, 300	498, 108	50, 065, 196	837, 380
Rhode Island.....	2, 740, 994	2, 740, 992	4, 770, 622			37, 330, 121	3, 361, 452
South Carolina.....	538, 946	504, 612	1, 084, 510	7, 500	7, 500	225	82
Tennessee.....	1, 785, 175	1, 656, 704	3, 294, 610				
Texas.....	3, 849, 398	3, 842, 916	7, 444, 884				
Utah.....	203, 898	203, 868	1, 541, 692				
Vermont.....	355, 035	280, 968	1, 957, 592			7, 677, 245	10, 132
Virginia.....	2, 625, 653	2, 420, 074	8, 358, 712	424, 895	414, 048	479, 292	147, 572
Washington.....	287, 628	287, 628	646, 766				
West Virginia.....	1, 225, 468	1, 146, 638	4, 201, 842				
Wisconsin.....	2, 223, 292	1, 999, 970	16, 354, 546				
Wyoming.....	139, 247	139, 248	422, 432				
Total.....	207, 454, 924	172, 354, 985	597, 881, 514	4, 187, 396	3, 374, 628	890, 066, 544	18, 573, 346

AVERAGE CAPITAL AND DEPOSITS IN 1881.

STATEMENT of the AVERAGE CAPITAL and DEPOSITS of BANKS and BANKERS during the twelve months ended May 31, 1881.

States and Territories.	Total average and taxable average of capital and deposits— Forms 67 and 106.			
	Average capital.	Average taxable capital.	Average deposits.	Average taxable deposits.
Alabama.....	\$1, 173, 152	\$1, 173, 152	\$2, 995, 620	\$2, 995, 620
Arizona.....	110, 462	85, 464	519, 800	519, 800
Arkansas.....	210, 608	145, 948	596, 518	596, 518
California.....	20, 966, 237	16, 065, 090	84, 485, 135	52, 050, 618
Colorado.....	886, 681	836, 681	3, 991, 830	3, 991, 830
Connecticut.....	2, 618, 483	2, 474, 578	82, 864, 157	7, 088, 280
Dakota.....	175, 622	175, 624	422, 470	422, 470
Delaware.....	599, 895	592, 394	2, 215, 423	858, 460
Florida.....	103, 809	103, 804	408, 566	403, 566
Georgia.....	3, 510, 748	3, 502, 242	5, 488, 383	4, 946, 982
Idaho.....	8, 288	8, 238	22, 936	22, 936
Illinois.....	13, 721, 580	11, 494, 890	41, 714, 207	40, 827, 926
Indiana.....	4, 661, 481	3, 842, 048	14, 853, 612	13, 399, 792
Iowa.....	5, 490, 705	5, 242, 582	17, 017, 842	16, 815, 846
Kansas.....	1, 867, 194	1, 741, 680	6, 057, 004	6, 057, 004
Kentucky.....	11, 221, 780	10, 086, 066	14, 874, 552	14, 874, 552
Louisiana.....	2, 481, 155	2, 096, 240	4, 721, 645	4, 720, 446
Maine.....	51, 876	45, 894	23, 815, 904	327, 356
Maryland.....	3, 709, 946	2, 985, 554	32, 606, 647	9, 251, 854
Massachusetts.....	4, 797, 559	3, 196, 424	238, 875, 157	13, 508, 700
Michigan.....	3, 961, 427	2, 993, 966	16, 903, 184	14, 872, 250
Minnesota.....	2, 690, 270	2, 626, 508	6, 911, 695	6, 526, 120
Mississippi.....	1, 081, 672	859, 640	2, 108, 226	2, 108, 226
Missouri.....	9, 758, 712	8, 947, 182	42, 977, 060	42, 977, 060
Montana.....	456, 498	456, 498	841, 640	841, 640
Nebraska.....	907, 537	899, 122	2, 625, 722	2, 625, 722
Nevada.....	253, 290	253, 290	1, 318, 322	1, 318, 322
New Hampshire.....	88, 351	85, 542	31, 278, 340	436, 414
New Jersey.....	1, 228, 548	890, 324	28, 076, 524	3, 501, 504
New Mexico.....	11, 666	11, 668	375, 776	375, 776
New York.....	73, 646, 840	54, 749, 980	523, 954, 524	182, 748, 472
North Carolina.....	500, 466	500, 482	981, 036	981, 036
Ohio.....	7, 896, 837	6, 282, 128	43, 468, 124	32, 061, 556
Oregon.....	750, 069	746, 918	1, 254, 504	1, 354, 504
Pennsylvania.....	14, 991, 067	13, 363, 126	125, 686, 882	76, 418, 946
Rhode Island.....	2, 740, 964	2, 740, 992	42, 100, 743	7, 132, 074
South Carolina.....	541, 446	512, 112	1, 084, 735	1, 084, 602
Tennessee.....	1, 785, 175	1, 656, 704	3, 294, 610	3, 294, 610
Texas.....	3, 949, 892	3, 848, 916	7, 444, 884	7, 444, 884
Utah.....	203, 868	208, 868	1, 541, 692	1, 541, 692
Vermont.....	355, 085	289, 968	9, 634, 637	1, 967, 744
Virginia.....	3, 050, 548	2, 884, 132	8, 638, 004	6, 506, 284
Washington.....	287, 628	287, 628	646, 766	646, 766
West Virginia.....	1, 325, 468	1, 146, 638	4, 201, 842	4, 201, 842
Wisconsin.....	2, 323, 292	1, 999, 970	16, 354, 546	16, 354, 546
Wyoming.....	189, 247	189, 248	422, 432	422, 432
Total.....	211, 642, 820	175, 729, 613	1, 487, 448, 058	615, 959, 860

ASSESSMENTS ON CAPITAL AND DEPOSITS IN 1880.

STATEMENT of the AMOUNT of TAXES ASSESSED on the CAPITAL and DEPOSITS of BANKS and BANKERS held during the twelve months ended May 31, 1880.

States and Territories.	Banks and bankers.		Savings banks.		Total.
	On capital.	On deposits.	On capital.	On deposits.	
Alabama.....	\$5,187 70	\$10,073 03			\$15,260 73
Arizona.....	498 46	1,021 43			1,519 89
Arkansas.....	783 69	2,221 70			3,005 39
California.....	95,231 50	183,634 76	\$11,812 15	\$75,948 39	305,626 80
Colorado.....	2,866 22	15,288 19			18,154 41
Connecticut.....	11,002 01	22,407 45		5,508 63	38,918 09
Dakota.....	634 52	1,795 84			2,430 36
Delaware.....	3,084 64	3,967 50		48 60	7,060 74
Florida.....	389 85	1,167 79			1,557 64
Georgia.....	18,363 89	19,391 87		2,033 34	39,789 10
Idaho.....	44 81	190 55	337 00	79 30	651 66
Illinois.....	28,848 80	135,151 21			155,000 01
Indiana.....	20,164 09	56,938 58		820 76	77,423 43
Iowa.....	23,506 64	59,329 00	214 59	109 30	83,160 53
Kansas.....	7,183 03	22,309 10			29,492 13
Kentucky.....	52,972 15	65,110 75			118,082 90
Louisiana.....	12,174 03	23,888 53	208 83	63 33	36,914 22
Maine.....	180 61	773 98			1,314 63
Maryland.....	16,685 09	37,556 06	150 59	300 04	54,796 14
Massachusetts.....	11,848 86	47,707 21		579 63	60,135 39
Michigan.....	13,752 80	59,557 27	750 00	844 24	74,908 81
Minnesota.....	8,625 22	22,168 16		97 59	30,890 97
Mississippi.....	4,600 83	10,026 42			14,627 25
Missouri.....	41,716 68	152,992 63			194,709 81
Montana.....	1,829 42	2,487 68			3,817 10
Nebraska.....	2,622 79	8,822 28			11,445 07
Nevada.....	1,515 55	8,233 81			9,749 36
New Hampshire.....	258 45	921 47	10 42	1,561 96	2,752 30
New Jersey.....	4,828 93	13,978 99	25 00	607 30	19,440 22
New Mexico.....	29 16	963 72			1,012 88
New York.....	195,999 29	700,977 07		5,497 76	902,444 12
North Carolina.....	2,412 77	4,323 02			6,735 79
Ohio.....	31,482 97	139,743 92	186 93	137 43	171,560 25
Oregon.....	5,360 12	4,941 22	88 69	5 52	10,395 46
Pennsylvania.....	64,505 53	304,682 82	2,018 92	3,125 17	574,333 44
Rhode Island.....	13,033 31	19,669 81		12,790 98	45,494 06
South Carolina.....	2,349 56	3,119 81			5,469 37
Tennessee.....	7,991 03	14,261 28			22,252 31
Texas.....	16,788 50	29,225 75			46,014 25
Utah.....	1,042 50	5,850 32			6,892 82
Vermont.....	1,575 87	7,764 21		87 71	9,427 79
Virginia.....	12,383 79	35,896 86	1,732 20	535 63	50,548 48
Washington.....	1,160 00	2,270 35			3,430 35
West Virginia.....	6,116 48	19,978 36			26,094 84
Wisconsin.....	9,688 74	61,546 98			71,235 72
Wyoming.....	608 60	1,273 18			1,881 78
Total.....	759,008 48	2,345,621 92	17,464 73	110,705 96	2,232,821 09

ASSESSMENTS ON CAPITAL AND DEPOSITS IN 1881.

STATEMENT of the AMOUNT of TAXES ASSESSED on the CAPITAL and DEPOSITS of BANKS and BANKERS held during the twelve months ended May 31, 1881.

States and Territories.	Banks and bankers.		Savings banks.		Total.
	On capital.	On deposits.	On capital.	On deposits.	
Alabama	\$5,865 76	\$14,978 10			\$20,843 86
Arizona	497 32	2,590 00			3,026 32
Arkansas	729 74	2,982 59			3,712 33
California	70,352 59	204,225 57	\$9,975 86	\$56,027 52	340,581 54
Colorado	4,183 20	19,956 65			24,139 85
Connecticut	12,372 89	28,051 39		7,139 91	47,564 19
Dakota	878 12	2,112 35			2,990 47
Delaware	2,961 92	4,227 24		40 06	7,229 22
Florida	519 02	2,017 83			2,536 85
Georgia	17,511 21	23,016 19		1,718 72	42,246 12
Idaho	41 19	114 68			156 87
Illinois	57,077 34	203,822 99	396 96	256 64	261,613 93
Indiana	19,210 24	66,643 77		305 19	86,159 20
Iowa	26,019 99	83,972 15	192 92	107 08	110,292 14
Kansas	8,708 40	30,285 02			38,993 42
Kentucky	53,480 33	74,372 76			127,853 09
Louisiana	10,835 88	23,602 23	5 32		33,943 43
Maine	229 47	1,250 49		386 29	1,866 25
Maryland	14,526 35	45,730 01	151 42	529 26	60,937 04
Massachusetts	15,962 12	67,052 85		490 65	83,525 62
Michigan	14,219 68	72,606 72	750 00	1,664 53	88,330 93
Minnesota	13,132 54	32,391 87		238 73	45,763 14
Mississippi	4,298 20	10,541 13			14,839 33
Missouri	44,785 91	214,885 80			259,621 21
Montana	2,282 49	4,208 20			6,490 69
Nebraska	4,445 60	13,128 61			17,574 21
Nevada	1,266 45	6,591 61			7,858 06
New Hampshire	238 61	317 66	189 10	1,864 41	2,609 78
New Jersey	4,451 62	16,788 92		718 60	21,959 14
New Mexico	58 34	1,878 88			1,937 22
New York	273,749 90	909,333 69		4,408 67	1,187,492 26
North Carolina	2,502 41	4,905 18			7,407 59
Ohio	30,797 35	163,046 45	613 29	262 83	194,719 92
Oregon	3,724 59	6,772 52			10,507 11
Pennsylvania	64,325 10	377,958 43	2,490 53	4,136 30	448,910 36
Rhode Island	13,704 96	23,853 11		11,807 26	49,365 33
South Carolina	2,523 06	5,422 55	37 50	46	7,983 57
Tennessee	8,283 52	16,473 05			24,756 57
Texas	19,219 58	37,224 42			56,444 00
Utah	1,019 34	7,708 46			8,727 80
Vermont	1,404 84	9,787 96		50 76	11,243 56
Virginia	12,100 37	41,793 56	2,070 24	737 86	56,702 03
Washington	1,438 14	3,233 83			4,671 97
West Virginia	5,733 19	21,006 71			26,739 90
Wisconsin	9,999 85	81,772 73			91,772 58
Wyoming	696 24	2,112 16			2,808 40
Total	861,774 96	2,986,907 57	16,873 34	92,891 73	3,958,447 40

AVERAGE CAPITAL AND DEPOSITS FOR LAST FIVE FISCAL YEARS.

STATEMENT of the GROSS AMOUNTS of AVERAGE CAPITAL and DEPOSITS of SAVINGS BANKS, BANKS, and BANKERS, other than NATIONAL BANKS, for the years ended May 31, 1877, 1878, 1879, 1880, and 1881.

	1877.	1878.	1879.	1880.	1881.
Capital of savings banks	\$4,965,500	\$5,609,330	\$3,597,392	\$4,004,821	\$4,187,586
Capital of banks and bankers	217,215,358	206,897,732	193,781,219	192,173,555	207,454,924
Deposits of savings banks	893,112,567	843,418,920	829,912,178	796,704,336	880,066,544
Deposits of banks and bankers	475,790,064	488,426,533	407,661,079	469,124,384	567,381,514
Total	1,591,083,519	1,539,350,514	1,434,951,868	1,462,007,096	1,699,090,578

STATEMENT of AVERAGE CAPITAL and DEPOSITS of SAVINGS BANKS and the CAPITAL of BANKS and BANKERS other than NATIONAL BANKS invested in UNITED STATES BONDS, compiled from the returns of said BANKS and BANKERS, for the years ended May, 1877, 1878, 1879, 1880, and 1881.

	1877.	1878.	1879.	1880.	1881.
Capital of savings banks	\$362, 095	\$601, 872	\$429, 791	\$507, 876	\$812, 764
Capital of banks and bankers	83, 027, 436	36, 425, 306	40, 013, 376	40, 371, 865	35, 099, 839
Deposits of savings banks	102, 850, 674	121, 855, 622	154, 847, 346	182, 560, 896	194, 866, 339
Total	186, 249, 205	158, 882, 800	195, 290, 513	223, 460, 634	230, 799, 236

ASSESSMENTS.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1880, and June 30, 1881, respectively, and the increase or decrease on each article or occupation:

Article or occupation.	Amount assessed during fiscal year ended—		Fiscal year ended June 30, 1881.	
	June 30, 1880.	June 30, 1881.	Increase over 1880.	Decrease from 1880.
Tax on deficiencies in production of distilled spirits	\$73, 158 63	\$48, 494 36		\$24, 664 27
Tax on excess of materials used in the production of distilled spirits	2, 829 97	3, 547 10	\$717 13	
Tax on deposits and capital of banks and bankers and of savings institutions other than national banks	3, 247, 998 90	3, 955, 183 20	707, 184 30	
Tax on circulation of banks and others	461, 597 82	10, 788 02		450, 809 80
Tax on distilled spirits fraudulently removed or seized	53, 312 18	40, 396 42		12, 915 76
Tax on fermented liquors removed from brewery unstamped	877 75	854 96		22 79
Tax on tobacco, snuff, and cigars removed from factory unstamped	88, 584 85	46, 385 27		42, 199 58
Tax on proprietary articles removed unstamped	1, 529 86	5, 132 29	3, 602 43	
Assessed penalties	93, 265 14	143, 862 78	50, 597 64	
Legacies and successions	135, 532 80	68, 856 39		71, 676 41
Unassessed and unassessable penalties, interest, taxes previously abated, conscience money, and deficiencies in bonded accounts which have been collected, interest tax on distilled spirits; also, fines, penalties, and forfeitures, and costs paid to collectors by order of court or by order of Secretary, and unassessable taxes recovered; also, amount of penalties and interest received for validating unstamped instruments (Form 58)	556, 315 50	275, 524 93		279, 790 57
Special taxes (licenses)	56, 776 56	69, 411 50	685 08	
Tax on income and dividends	40, 614 60	14, 903 23		25, 711 37
Total	4, 814, 394 56	4, 689, 343 64		145, 050 92

The foregoing table shows that a decrease has occurred in the assessments of the following taxes, as compared with the year ended June 30, 1880, viz:

- On deficiencies in the production of distilled spirits.
- On the circulation of banks.
- On distilled spirits fraudulently removed or seized.
- On fermented liquors removed from breweries unstamped.
- On tobacco, snuff, and cigars sold or removed.
- On legacies and successions.

On specific penalties, interest, taxes collected through suits.

On incomes and dividends.

The decrease on all the items named, except those relating to legacies and successions, incomes, and dividends, which are due under repealed laws, indicates a better observance and a clearer understanding of the requirements of the laws. The reduction of the assessed taxes on deficiencies in the production of distilled spirits, especially, indicates that the distillers are conducting their operations in a more business-like manner.

The reduction in the amount assessed on circulation, which has been principally the 10 per cent. tax on notes issued by manufacturing establishments and used in circulation in their vicinities, indicates that a rigid enforcement of the law levying such a tax has practically driven out of circulation all currency and money other than the standard coin or notes issued by the United States or secured by United States bonds.

The following statement shows the amount of assessments in each of the several States and Territories of the United States during the fiscal year ended June 30, 1881 :

Alabama	\$41,758 97	Montana	\$6,682 15
Arizona	4,468 64	Nebraska	19,116 90
Arkansas	7,556 63	Nevada	8,894 81
California	376,647 78	New Hampshire	18,275 56
Colorado	27,785 92	New Jersey	35,132 49
Connecticut	54,036 26	New Mexico	2,318 72
Dakota	4,434 39	New York	1,250,662 63
Delaware	10,195 14	North Carolina	52,179 68
Florida	5,230 00	Ohio	221,468 83
Georgia	51,187 56	Oregon	12,656 95
Idaho	475 12	Pennsylvania	519,381 63
Illinois	424,346 70	Rhode Island	50,352 09
Indiana	105,362 36	South Carolina	23,684 64
Iowa	127,528 50	Tennessee	53,243 34
Kansas	40,638 98	Texas	64,025 79
Kentucky	152,227 56	Utah	9,352 27
Louisiana	50,629 33	Vermont	13,389 42
Maine	4,742 59	Virginia	70,801 10
Maryland	73,771 06	Washington	5,312 75
Massachusetts	90,393 05	West Virginia	29,455 78
Michigan	103,851 90	Wisconsin	96,239 39
Minnesota	48,551 73	Wyoming	3,060 07
Mississippi	24,960 47		
Missouri	272,876 01	Total	4,669,343 64

RECEIPTS FOR FIRST FOUR MONTHS OF PRESENT FISCAL YEAR.

The following table shows the receipts from the several sources of revenue for the first four months of the current fiscal year. The receipts for the corresponding period in the last fiscal year, and a comparison of the receipts for the two periods, are also given:

Sources of revenue.	Receipts from July 1, 1880, to October 31, 1880.	Receipts from July 1, 1881, to October 31, 1881.	Increase.	Decrease.
SPIRITS.				
Spirits distilled from apples, peaches, or grapes	\$388,749 22	\$446,518 75	\$57,769 53	
Spirits distilled from materials other than apples, peaches, or grapes	20,362,974 86	22,377,909 70	2,014,934 84	
Wine made in imitation of champagne, &c.				
Rectifiers (special tax)	9,250 00	10,420 87	1,170 87	
Dealers, retail liquor (special tax)	355,990 96	356,536 20	545 24	
Dealers, wholesale liquor (special tax)	22,866 77	27,112 59	4,245 82	
Manufacturers of stills, and stills and worms manufactured (special tax)	3,390 84	2,716 68		\$674 16
Stamps for distilled spirits intended for export	4,666 10	2,413 00		2,253 10
Miscellaneous	681 77			681 77
Total	21,148,570 52	23,223,627 79	2,075,057 27	
TOBACCO.				
Cigars and cheroots	5,537,551 40	6,407,041 55	869,490 15	
Cigarettes	349,366 77	345,293 97		4,072 80
Manufacturers of cigars (special tax)	6,607 04	7,055 65	448 61	
Snuff of all descriptions	241,926 28	290,149 25	48,222 97	
Tobacco, manufactured, of all descriptions	7,819,825 79	10,248,892 01	2,429,066 22	
Stamps for tobacco, snuff, and cigars intended for export	2,432 30	1,984 60		447 70
Dealers in leaf tobacco, not over 25,000 pounds (special tax)	256 64	1,015 46	758 82	
Dealers in leaf tobacco (special tax)	4,595 16	6,460 18	1,865 02	
Retail dealers in leaf tobacco (special tax)		583 34	583 34	
Dealers in manufactured tobacco (special tax)	173,953 33	185,394 23	11,440 90	
Manufacturers of tobacco (special tax)	555 85	485 85		70 00
Peddlers of tobacco (special tax)	3,565 75	2,913 36		652 39
Total	14,140,636 31	17,497,269 45	3,356,633 14	
FERMENTED LIQUORS.				
Fermented liquors, tax of \$1 per barrel on	5,051,656 12	6,032,944 21	\$981,288 09	
Brewers (special tax)	6,123 47	7,116 95	993 48	
Dealers in malt liquors (special tax)	39,449 42	42,829 99	3,380 57	
Total	5,097,239 01	6,082,891 15	985,652 14	
BANKS AND BANKERS.				
Bank deposits	508,913 60	712,543 34	203,629 74	
Savings-bank deposits	8,379 70	36,235 25	27,855 55	
Bank capital	180,010 46	359,801 64	179,791 18	
Savings-bank capital	6,710 69	7,194 88	484 19	
Bank circulation	544 32	2,406 74	1,862 42	
Notes of persons, State banks, towns, cities, &c., paid out				
Total	704,558 77	1,118,181 85	413,623 08	
MISCELLANEOUS.				
Adhesive stamps	2,598,907 31	2,867,726 36	268,819 05	
Penalties	89,528 04	52,360 24		37,167 80
Collections not otherwise herein provided for	35,807 80	34,913 27		894 53
Total	2,724,242 65	2,954,999 87	230,757 22	
Aggregate receipts	43,815,247 26	50,876,970 11	7,061,722 85	

TABULAR STATEMENTS FOR THE APPENDIX.*

I submit herewith, to accompany the bound volume, tabular statements, as follows:

TABLE A.—Showing the receipts from each specific source of revenue, and the amounts refunded in each collection district, State, and Territory of the United States, for the fiscal year ended June 30, 1881.

TABLE B.—A statement of the number and value of special-tax stamps, of stamps for distilled spirits, fermented liquors, tobacco, snuff, cigars, and cigarettes issued; of the number and value of internal-revenue stamps ordered monthly from the American Bank Note Company and the New York Graphic Company; and the monthly receipts from the sale of stamps, and the commissions allowed thereon, for the fiscal year ended June 30, 1881.

TABLE C.—Comparative statement showing the percentages of receipts from the several general sources of revenue in each State and Territory of the United States to the aggregate receipts from the same sources, by fiscal years, from July 1, 1863, to June 30, 1881.

TABLE D.—Comparative statement showing the aggregate receipts from all sources, in each collection district, State, and Territory of the United States, by fiscal years, from September 1, 1862, to June 30, 1881, with appendix showing differences between reported and true collections.

TABLE E.—Showing the receipts from each specific source of internal revenue, by fiscal years, from September 1, 1862, to June 30, 1881.

TABLE F.—Exhibiting the ratio of receipts in the United States from specific sources of revenue to the aggregate receipts from all sources, by fiscal years, from July 1, 1863, to June 30, 1881.

TABLE G.—Statement of the returns of distilled spirits, manufactured tobacco, snuff, cigars, and cigarettes, under the several acts of legislation, and under the various rates of taxation, by fiscal years, from September 1, 1862, to June 30, 1881.

TABLE H.—Statement of the receipts from special taxes in each collection district, State, and Territory for the special-tax year ended April 30, 1881.

TABLE I.—Abstract of reports of district attorneys concerning suits and prosecutions under the internal-revenue laws during the fiscal year ended June 30, 1881.

TABLE K.—Abstract of seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1881.

Very respectfully,

GREEN B. RAUM,
Commissioner.

Hon. CHAS. J. FOLGER,
Secretary of Treasury.

*These statements are omitted for want of space, but they are printed in the bound volumes of the Commissioner's report.

REPORT OF THE COMPTROLLER OF THE CURRENCY.

REPORT OF THE COMPTROLLER OF THE CURRENCY.

TREASURY DEPARTMENT,
OFFICE OF THE COMPTROLLER OF THE CURRENCY,
Washington, December 3, 1881.

I have the honor to submit for the consideration of Congress the nineteenth annual report of the Comptroller of the Currency, in compliance with section 333 of the Revised Statutes of the United States.

Eighty-six national banks were organized during the year ending November 1 last, with an aggregate authorized capital of \$9,651,050, to which \$5,233,580 in circulating notes have been issued. This is the largest number of banks organized in any year since 1872. Twenty-six banks with an aggregate capital of \$2,020,000, and circulation of \$1,245,530, have voluntarily discontinued business during the year. National banks are located in every State of the Union except Mississippi and in every Territory except Arizona, the total number in operation on October 1 last being 2,132. This is the greatest number of banks that has ever been in operation at any one time. The total number of national banks organized from the establishment of the national-banking system, February 25, 1863, to November 1 of the present year is 2,581.

From the establishment of the system to November 1 last, 340 banks have gone into voluntary liquidation by the vote of shareholders owning two-thirds of their respective capitals, and 86 have been placed in the hands of receivers for the purpose of closing up their affairs. The total amount of claims proved by the creditors of these insolvent banks is \$25,966,602, and the amount of dividends paid to creditors is \$18,561,698.

The estimated losses to creditors from the failures of national banks, during the eighteen years since the passage of the act, is \$6,240,000, and the average annual loss has therefore been about \$346,000, in the business of corporations having an average capital of about \$450,000,000, and deposits averaging about \$800,000,000. Twenty-one of these insolvent banks have paid their creditors in full, and forty of them have paid more than 75 per cent. each. The individual liabilities of shareholders of insolvent banks has been enforced in fifty-three instances, and about \$2,700,000 has been collected from this source. During the

past year dividends have been declared in favor of the creditors of insolvent national banks, amounting to \$929,059, and the affairs of twelve such banks have been finally closed, nine of which have paid their creditors in full.

There were no failures of national banks during the period from June 19, 1880, to November 1 of the present year. Since that date the Mechanics' National Bank of Newark, and the Pacific National Bank of Boston, to which reference will be made hereafter, have suspended, and the former bank has been placed in the hands of a receiver.

The following table exhibits the resources and liabilities of the national banks, at the close of business on the 1st day of October, 1881, the returns from New York City, from Boston, Philadelphia and Baltimore, from the other reserve cities, and from the remaining banks of the country, being tabulated separately:

	New York City.	Boston, Phila- delphia, and Baltimore.	Other reserve cities.*	Country banks.	Aggregate.
	48 banks.	102 banks.	87 banks.	1,895 banks.	2,132 banks.
RESOURCES.					
Loans and discounts	\$246,757,659	\$211,814,653	\$134,406,498	\$576,043,498	\$1,169,022,363
Overdrafts	143,733	55,507	386,397	4,188,143	4,773,780
Bonds for circulation	22,991,500	57,290,800	27,847,100	255,206,100	363,335,500
Bonds for deposits	820,000	625,000	3,848,000	10,247,000	15,540,000
U. S. bonds on hand	7,854,050	2,518,050	6,302,000	24,298,350	40,972,450
Other stocks and bonds	13,413,587	7,386,271	4,614,456	36,482,409	61,896,703
Due from reserve agents		20,866,093	19,767,054	92,335,036	132,968,183
Due from other national banks	19,917,055	14,143,191	10,479,467	83,965,733	78,505,446
Due from other banks and bankers	3,278,155	1,496,037	3,775,495	10,757,140	19,306,827
Real estate, furniture, and fix- tures	10,760,838	6,736,161	4,593,197	25,235,915	47,329,111
Current expenses	1,089,101	792,083	844,553	4,006,199	6,731,936
Premiums	1,061,797	247,164	360,495	2,469,130	4,138,586
Checks and other cash items	2,513,144	1,337,055	1,048,504	9,932,577	14,831,279
Exchanges for clearing-house	146,597,213	27,198,422	14,592,607	834,013	188,222,256
Bills of other national banks	1,580,588	1,802,778	2,019,871	12,320,475	17,732,712
Fractional currency	37,964	40,426	54,971	240,585	373,946
Specie	51,524,768	17,584,343	17,256,624	27,969,001	114,334,736
Legal-tender notes	8,983,371	6,934,070	10,767,998	26,473,002	53,158,441
U. S. certificates of deposit	1,915,000	2,150,000	2,055,000	620,000	6,740,000
Five per cent. redemption fund	1,016,807	2,543,414	1,194,348	11,361,183	16,115,752
Due from U. S. Treasurer	395,180	218,485	136,165	607,014	1,356,844
Totals	542,651,490	363,783,603	266,350,800	1,165,601,498	2,353,387,391
LIABILITIES.					
Capital stock	51,150,000	79,398,330	40,401,500	292,872,155	463,821,885
Surplus fund	19,947,316	21,954,102	12,208,793	74,030,407	128,140,618
Undivided profits	12,832,315	6,287,274	5,779,776	31,472,828	56,372,191
National bank notes outstand- ing	20,112,590	50,632,029	23,513,195	225,942,155	320,199,909
State bank notes outstanding	47,472	35,614		161,932	245,018
Dividends unpaid	246,228	1,356,702	172,542	2,060,455	3,835,927
Individual deposits	295,692,013	163,432,337	120,094,419	491,778,762	1,070,997,531
U. S. deposits	437,422	366,243	2,262,560	5,410,465	8,476,690
Deposits of U. S. disbursing officers	89,934	107,140	844,813	2,589,916	3,631,802
Due to national banks	104,089,161	45,523,222	84,048,738	22,201,825	205,862,946
Due to other banks and bankers	38,007,039	13,926,472	24,885,452	12,228,508	89,047,471
Notes and bills rediscounted			364,393	2,736,772	3,091,165
Bills payable		764,138	1,774,619	2,125,320	4,664,077
Totals	542,651,490	383,783,603	266,350,800	1,165,601,498	2,353,387,391

* The reserve cities, in addition to New York, Boston, Philadelphia, and Baltimore, are Albany, Pittsburgh, Washington, New Orleans, Louisville, Cincinnati, Cleveland, Chicago, Detroit, Milwaukee, Saint Louis, and San Francisco.

The following table exhibits, in the order of their capital the sixteen States having an amount of capital in excess of \$5,000,000, together with the amount of circulation, loans and discounts, and individual deposits of each, on October 1, 1881:

States.	Capital.	Circulation.	Loans and discounts.	Individual deposits.
Massachusetts.....	\$96,177,500	\$71,267,089	\$205,348,480	\$125,198,324
New York.....	85,780,160	47,946,726	330,257,556	372,853,780
Pennsylvania.....	56,518,340	42,429,247	138,869,386	138,046,152
Ohio.....	29,389,000	21,468,480	66,518,608	60,960,674
Connecticut.....	25,539,630	17,966,332	43,475,312	25,761,281
Rhode Island.....	20,065,000	14,718,956	28,496,882	11,317,358
Illinois.....	15,199,600	8,165,189	61,555,705	72,972,402
Maryland.....	13,603,030	8,605,433	30,205,683	26,117,350
Indiana.....	13,093,500	8,767,700	24,899,023	23,206,436
New Jersey.....	12,960,000	10,388,784	29,233,480	28,250,618
Kentucky.....	10,435,100	8,885,111	17,774,891	9,145,739
Maine.....	10,385,000	8,211,247	17,305,908	9,325,083
Michigan.....	9,435,600	5,614,979	24,329,000	23,127,184
Vermont.....	8,151,000	6,442,890	10,899,272	5,191,352
Iowa.....	5,950,000	4,414,103	13,456,065	15,770,134
New Hampshire.....	5,830,000	5,158,159	7,518,017	4,292,687

COMPARATIVE STATEMENTS OF THE NATIONAL BANKS FOR ELEVEN YEARS.

The following table exhibits the resources and liabilities of the national banks for eleven years, at nearly corresponding dates, from 1871 to 1881, inclusive:

	Oct. 2, 1871.	Oct. 3, 1872.	Sept 12, 1873.	Oct. 2, 1874.	Oct. 1, 1875.	Oct. 2, 1876.	Oct. 1, 1877.	Oct. 1, 1878.	Oct. 2, 1879.	Oct. 1, 1880.	Oct. 1, 1881.
	1,767 banks.	1,919 banks.	1,976 banks.	2,004 banks.	2,087 banks.	2,089 banks.	2,080 banks.	2,053 banks.	2,048 banks.	2,090 banks.	2,132 banks.
RESOURCES.											
	Millions.	Millions.	Millions.	Millions.	Millions.	Millions.	Millions.	Millions.	Millions.	Millions.	Millions.
Loans.....	831.6	877.2	944.2	954.4	984.7	931.3	891.9	834.0	878.5	1,041.0	1,173.8
Bonds for circulation.....	364.5	382.0	388.3	383.3	370.3	337.2	386.8	347.6	357.3	357.8	363.3
Other U. S. bonds.....	45.8	27.6	23.6	28.0	28.1	47.8	45.0	94.7	71.2	43.6	56.5
Stocks, bonds, &c.....	24.5	23.5	23.7	27.8	33.5	34.4	34.5	36.9	39.7	48.9	61.9
Due from banks.....	143.2	128.2	149.5	134.8	144.7	140.9	129.9	138.9	167.3	213.5	230.8
Real estate.....	30.1	32.3	34.7	38.1	42.4	43.1	45.2	46.7	47.8	48.0	47.3
Specie.....	13.2	10.2	19.9	21.2	8.1	21.4	22.7	30.7	42.2	109.3	114.3
Legal-tender notes.....	107.0	102.1	92.4	80.0	76.5	84.2	66.9	64.4	69.2	56.6	53.2
Nat'l-bank notes.....	14.3	15.8	16.1	18.5	18.5	15.9	15.6	16.9	16.7	18.2	17.7
C. H. exchanges.....	115.2	125.0	100.3	109.7	87.9	100.0	74.5	82.4	113.0	121.1	189.2
U. S. cert. of deposit.....		6.7	20.6	42.8	48.8	29.2	33.4	32.7	26.8	7.7	6.7
Due from U. S. Treas.....				20.3	19.6	16.7	16.0	16.5	17.0	17.1	17.5
Other resources.....	41.2	25.2	17.3	18.3	19.1	19.1	28.7	24.9	22.1	23.0	26.2
Totals.....	1,730.6	1,755.8	1,830.6	1,877.2	1,882.2	1,827.2	1,741.1	1,767.3	1,868.2	2,105.8	2,358.4
LIABILITIES.											
Capital stock.....	458.3	479.6	491.0	493.8	504.8	499.8	479.5	466.2	454.1	457.6	463.8
Surplus fund.....	101.1	110.3	120.3	129.0	134.4	132.2	122.8	116.9	114.8	120.5	128.1
Undivided profits.....	42.0	46.6	54.5	51.5	53.0	46.4	44.5	44.9	41.3	46.1	56.4
Circulation.....	317.4	335.1	340.3	334.2	318.1	292.2	291.9	301.9	313.8	317.3	320.2
Due to depositors.....	631.4	628.9	640.0	683.8	679.4	666.2	630.4	668.4	736.9	887.9	1,083.1
Due to banks.....	171.9	143.8	173.0	175.8	170.7	179.8	161.6	165.1	201.2	267.9	294.9
Other liabilities.....	8.5	11.5	11.5	9.1	11.8	10.6	10.4	7.9	6.7	8.5	11.9
Totals.....	1,730.6	1,755.8	1,830.6	1,877.2	1,882.2	1,827.2	1,741.1	1,767.3	1,868.2	2,105.8	2,358.4

The following table shows, at corresponding dates for three years, the increase of loans, deposits, circulation, capital and surplus, the amount of United States bonds on hand, and the movement of money in the national banks of the country, arranged in three groups—viz, those in the New England and Middle States, those in the Western and North-

western States, including Kentucky and Missouri, and those in the remaining States and Territories:

NEW ENGLAND AND MIDDLE STATES.

	Oct. 1, 1881.	Oct. 1, 1880.	Oct. 2, 1879.
	No. of banks, 1,202.	No. of banks, 1,187.	No. of banks, 1,168.
Loans and discounts.....	\$843,092,901	\$773,916,399	\$654,037,648
United States bonds on hand.....	27,373,650	21,076,400	41,923,650
Capital.....	335,009,700	333,383,300	331,646,030
Surplus.....	96,046,995	90,827,648	86,749,492
Net deposits.....	749,303,734	689,694,705	548,757,240
Circulation.....	233,132,972	229,826,416	227,824,388
Specie.....	82,209,124	86,074,603	32,977,600
Legal-tenders and United States certificates.....	33,828,596	36,485,314	66,097,350

WESTERN AND NORTHWESTERN STATES.

	Oct. 1, 1881.	Oct. 1, 1880.	Oct. 2, 1879.
	No. of banks, 748.	No. of banks, 729.	No. of banks, 715.
Loans and discounts.....	\$264,703,034	\$212,796,017	\$179,161,250
United States bonds on hand.....	11,502,450	6,578,500	9,551,100
Capital.....	99,799,000	95,597,500	94,013,150
Surplus.....	25,708,991	24,191,511	23,034,727
Net deposits.....	295,520,514	227,994,378	179,119,124
Circulation.....	66,442,810	66,957,403	66,376,624
Specie.....	93,985,587	15,118,278	6,229,429
Legal-tenders and United States certificates.....	21,170,992	23,491,204	24,465,934

SOUTHERN AND PACIFIC STATES AND TERRITORIES.

	Oct. 1, 1881.	Oct. 1, 1880.	Oct. 2, 1879.
	No. of banks, 182.	No. of banks, 174.	No. of banks, 165.
Loans and discounts.....	\$66,000,148	\$54,464,852	\$45,304,199
United States bonds on hand.....	2,096,350	1,138,500	1,407,350
Capital.....	29,043,285	28,593,185	28,406,185
Surplus.....	6,384,632	5,490,424	5,002,363
Net deposits.....	66,804,503	50,342,345	41,006,042
Circulation.....	20,624,287	20,566,217	19,585,330
Specie.....	6,477,445	3,988,508	2,986,703
Legal-tenders and United States certificates.....	4,891,016	4,415,410	5,392,678

Similar tables in reference to a number of the States in different sections of the country are given in the Appendix.

EXTENSION OF THE CORPORATE EXISTENCE OF NATIONAL BANKS.

Section 11 of the National Bank Act of February 25, 1863, provided that—

Every association formed pursuant to the provisions of this act may make and use a common seal, and shall have succession by the name designated in its articles of association and for the period limited therein, not, however, exceeding twenty years from the passage of this act.

Section 8 of the act of June 3, 1864, provides that each association—

Shall have power to adopt a corporate seal, and shall have succession by the name designated in its organization certificate, for the period of twenty years from its organization, unless sooner dissolved according to the provisions of its articles of association, or by the act of its shareholders owning two-thirds of its stock, or unless the franchise shall be forfeited by a violation of this act.

The act last named, as well as that which preceded it, contains the following provision :

Copies of such [organization] certificate, duly certified by the Comptroller, and authenticated by his seal of office, shall be legal and sufficient evidence in all courts and places within the United States, or the jurisdiction of the government thereof, of the existence of such association, and of every other matter or thing which could be proved by the production of the original certificate.

Section 5136 of the Revised Statutes of the United States provides that—

Upon duly making and filing articles of association and an organization certificate the association shall become, as from the date of the execution of its organization certificate, a body corporate, and as such and in the name designated in the organization certificate, it shall have power, first, to adopt and use a corporate seal ; second, to have succession for the period of twenty years from its organization, unless it is sooner dissolved according to the provisions of its articles of association, or by the act of its shareholders owning two-thirds of its stock, or unless its franchise becomes forfeited by some violation of law.

From these sections it appears that the period of existence of an association, as a body corporate, commences from the date of its organization certificate, and not from that of the certificate of the Comptroller, authorizing the association to commence business, as provided for in section 5169 of the Revised Statutes. The corporate existence of the national bank first organized will, under this limitation of law, expire on January 1, 1882, and that of the second bank on April 11 following. From the date last named to February 25, 1883, the number of banks whose corporate existence will terminate is 393, having a capital of nearly 92 millions, and circulation of nearly 68 millions, as follows:

Date.	No. of banks.	Capital.	Circulation.
1882.			
In May	11	\$3,900,000	\$1,781,500
In June	16	4,205,000	3,452,500
In July	24	4,385,000	3,591,500
In August	10	1,205,000	863,000
In September	11	3,532,500	1,577,500
In October	5	550,000	494,100
In November	5	850,000	770,000
In December	5	570,000	505,000
1883.			
In January	9	1,250,000	1,080,000
On February 25	297	71,538,450	53,740,810
Totals	393	91,985,950	67,855,910

The number of national banks organized under the act of June 3, 1864, the term of whose corporate existence will cease during each year prior to 1891, is 1,080, with capital and circulation as follows:

Years.	No. of banks.	Capital.	Circulation.
1864	248	\$80,034,390	\$62,740,950
1865	728	186,161,775	119,286,745
1866	19	2,560,300	1,780,000
1867	6	1,100,000	600,000
1868	10	950,000	650,000
1869	4	650,000	650,000
1870	65	9,410,000	6,410,000
Totals	1,080	280,800,000	180,800,000

Bills will undoubtedly be brought before Congress during its present session for the extension of the charters of those banks whose corporate existence is soon to expire.

The principal reason urged by those who favor a discontinuance of the national banking system is, that money can be saved by authorizing the government to furnish circulation to the country; in other words, that the profit to the banks upon their circulation is excessive. Sixteen years ago the banks had on deposit, as security for circulation, 276 millions of dollars in United States bonds, of which amount nearly 200 millions was in six per cents and 76 millions in five per cents. The banks now hold 32 millions of four and a half per cents; 92 millions of four per cents; 241 millions of three and a half per cents, converted from five and six per cents; and also $3\frac{1}{2}$ millions of Pacific railroad sixes. The remaining five per cent. bonds held by them, amounting in all to \$758,900, have ceased to bear interest. The average premium borne by the four per cent. bonds during the last six months has been about sixteen per cent., and at this price they net to the holders less than three and a half per cent. interest. During the same period the three and a half per cents also have, for a considerable portion of the time, been worth a premium in the market of from one to two per cent., so that the banks do not at the present time, and it is probable that they will not, for a long time to come, receive an annual average rate of interest as great as three and a half per cent. upon the United States bonds deposited by them as security for their circulating notes. Until the year 1877 the banks continued to receive interest upon the par value of their bonds at the rate of either five or six per cent., while the net interest now received, as already stated, does not exceed three and one-half per cent. On ten per cent. of the amount of bonds thus deposited by the banks, amounting to 39 millions, they receive no circulation; and from this portion of their bond deposit they derive no benefit or advantage not possessed by any other class of bondholders. They pay a tax of one per cent. upon the amount of their circulating notes outstanding; keep on deposit with the Treasurer an amount of lawful money equal to five per cent. of their issues, as a permanent redemption fund; and also reimburse to the United States the expense of redeeming their notes at the Treasury. The actual net profit upon circulation, based upon a 4 and a $3\frac{1}{2}$ per cent. bond, and with rates of interest on bank loans varying from five to ten per cent., is estimated to be as shown in the following table:

Class of bonds deposited.	5 per cent.	6 per cent.	7 per cent.	8 per cent.	9 per cent.	10 per cent.
	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>
4 per cent. bonds, at 16 per cent. premium	1.49	1.19	.88	.58	.27	.03
$3\frac{1}{2}$ per cent. bonds, at 1 per cent. premium	1.74	1.59	1.43	1.28	1.12	.96

The profit upon circulation is seen to be greatest where the rate of interest for the loan of money is least; and this arises from the fact, already stated, that the bank receives in circulating notes ten per cent. less in amount than it deposits in bonds. Thus, if the bonds deposited are three and one-half per cents, and the commercial rate of interest is ten per cent., there is a loss to the bank of six and one-half per cent. upon the ten per cent. margin of bonds deposited. If the commercial value is six per cent. only, then the loss upon the margin mentioned is two and one-half per cent., instead of six and one-half per cent., as in the previous case.

The profit on circulation varies, therefore, from one and one-eighth per cent., where the interest on loans is nine per cent., to one and one-half per cent. where the rate of interest is six per cent.

The proportion of taxation, National and State, imposed upon the banks has been shown to be much greater than that upon any other moneyed capital, being in the aggregate equal to an average rate of four per cent. upon the amount of their issues. The amount of interest received by the banks upon the United States bonds held by them has in late years gradually decreased, and the profit upon circulation has thereby been reduced almost to the minimum. Such profit cannot now, at least, be said to be excessive.

But if the National Bank Act has conferred upon the associations organized thereunder the right to issue circulating notes, it has placed them all under the operation of a uniform system, and has surrounded them with numerous restrictions, among which are the following:

The capital stock must be fully paid in, and a portion of this capital, not less in any case than \$50,000, must be invested in United States bonds and deposited with the Treasurer. If the capital stock of an association becomes impaired at any time, it must be promptly restored. Their circulating notes must be redeemed at par, not only at the place of issue, but at the Treasury of the United States.

The banks must lend on personal security only, and not upon that of real estate, and only ten per cent. of their capital may be loaned upon accommodation notes, or other than actual business paper, to any one person, company, firm or corporation. They cannot lend money on their own circulating notes, or upon shares of their own stock, and must take the notes of every other national bank in payment of debts due to them. The rate of interest charged must not be greater than the rate provided by the laws of the several States in which they are located. They must pay taxes or duties to the government upon their capital stock, deposits and circulation, and to the States they must pay such taxes as are imposed on other moneyed capital. They are required to keep on hand as a reserve, in coin or other lawful money, a certain proportion of their deposits. There must be no preference of creditors in cases of insolvency.

Shareholders are held individually responsible for all contracts, debts and engagements of the association, to the extent of the par value of their stock, in addition to the amount invested in such shares. The banks are required, before the declaration of any dividend, semi-annually to increase their surplus fund by an amount equal to one tenth of their net earnings for the preceding six months, until it shall equal twenty per cent. of their capital. Losses and bad debts must be charged to profit and loss account before dividends are paid. In other words, dividends must be earned before they are declared. Full statements, accompanied by schedules, of their resources and liabilities must be made to the Comptroller several times in each year, and must also be published at the expense of the association making the same. Other statements, showing their semi-annual profits, losses, and dividends, must also be returned, and statements in reference to the business of any association making the same may be required at any time, a penalty of \$100 per day being prescribed for each day's delay to comply with the call therefor. The banks are subject to personal examinations, and if a bank becomes insolvent a receiver may be at once appointed. If the directors knowingly violate, or permit to be violated, any of the provisions of the act, all the rights and privileges of the bank are thereby forfeited; and the di-

rectors are held personally and individually responsible for all damages sustained by any person in consequence of such violation.

It is recommended that an act be passed during the present session, authorizing any national bank, with the approval of the Comptroller, at any time within two years prior to the date of the expiration of its corporate existence, to extend its period of succession for twenty years, by amending its articles of association. The bill may provide that such amendments must be authorized by the votes of shareholders owning not less than two-thirds of the capital of the association, the amendment to be certified to the Comptroller of the Currency, by the president or cashier, verified by the seal of the association, and not to be valid until the Comptroller's approval thereof shall have been obtained, and he shall have given to the association a certificate authorizing it to continue its business under such extension. Responsibility for the extension of the corporate existence of the banks will thus, in a measure, rest with the Comptroller; and he can require such an examination of its affairs to be made, prior to granting the extension, as may seem to him proper, in order to ascertain if the capital stock is intact, and all the assets of the bank in a satisfactory condition.

It is unquestionably true that many national banks would greatly prefer the abolishment of the national system, if it were accompanied by a repeal of the provision of law imposing a tax of ten per cent. upon State bank circulation; and there is little reason to doubt that such repeal would speedily follow the abrogation of the National Bank Act. The laws in many of the States authorize the issue of State bank notes, based upon the deposit of State bonds as security therefor. The repeal of the tax law referred to would result in re-establishing the State bank systems in many parts of the country, the issues of which would be far more profitable to the banks themselves than is the circulation now issued under the national system; while in other sections circulating notes, put forth without any security whatever, would prevail as formerly. The notes of these various systems would be redeemable, not at any common center, as at present, but at the chief city of each State or section of country issuing the same; and the price of exchange would thereby be enhanced to rates certainly not less than the cost of transporting gold from the places of redemption to the commercial center of the country. In many parts of the country these rates would necessarily be oppressive, resulting in great loss to the people, which loss would steadily increase with the growth of business.

As another consequence of the abolition of the present system, the large surplus which the national banks have now accumulated, amounting to \$128,140,618, and which adds greatly to their strength and safety, would doubtless be divided among their shareholders; while many of the safeguards and restrictions of the present law, which experience has shown to be valuable, will be either abolished or so changed by the varying legislation of the several States, as to be practically of little value in comparison with the present homogeneous system.

If, on the other hand, the corporate existence of the national banks shall be extended, all the advantages of the existing system will be preserved, subject to such amendments as may be hereafter found necessary; while the circulation of the banks, which is the principal objection urged against the system, will, under existing laws, diminish in volume as the public debt shall be reduced.

The whole number of national banks in operation on October 1 last was 2,148. Of this number 393 were associations having a capital of \$50,000 each; 164 had a capital of over \$50,000 and less than \$100,000, and the capital of 829 banks ranged from \$100,000 to \$150,000 each. The mini-

minimum amount of bonds required to be deposited by banks of the capital named is one-third of their capital, but not less in any case than \$30,000. The minimum amount required by all other banks is \$50,000, and the least amount of bonds which, under existing laws, may be deposited by the 2,148 banks now in operation, is about \$82,400,000. It is probable that from 100 to 150 millions of United States bonds would be sufficient to supply the minimum amount necessary to be deposited with the Treasurer by all the banks which may be established during the next twenty years. It is therefore evident that the national banking system may be continued without change in this respect for many years, even if the bonded debt of the United States shall, during that time, continue to be reduced as rapidly as it has in the past year. The discussion of the question as to the kind of circulating notes which will be substituted for the national-bank notes, if the latter are retired, is postponed for the present, as it is impossible to foresee the events which may occur to affect that question within the next few years.

If, for any reason, the legislation herein proposed shall not be favorably considered by Congress, the banks can still, under the present laws, renew their existence if they so desire; and in the absence of prohibitory legislation many of them undoubtedly will, on the expiration of their present charters, organize new associations, with nearly the same stockholders as before, and will then apply for and obtain from the Comptroller certificates authorizing them to continue business for twenty years from the respective dates of their new organization certificates. Such a course of procedure will be perfectly legal, and, indeed, under the existing laws, the Comptroller has no discretionary power in the matter, but must necessarily sanction the organization, or reorganization, of such associations as shall have conformed in all respects to the legal requirements.

The passage, however, of a general act directly authorizing an extension of the corporate existence of associations whose charters are about to expire would, in many instances, relieve the banks from embarrassment. As the law now stands, if the shareholders of an association are all agreed, the process of reorganization is simple; but if any of the shareholders object to such reorganization, they are entitled to a complete liquidation of the bank's affairs, and to a *pro rata* distribution of all its assets, including its surplus fund. In many instances executors and administrators of estates hold national-bank stock in trust; and while they might prefer to retain their interests in the associations which issued the stock, they would perhaps have no authority to subscribe for stock in the new organizations. While, therefore, the legislation asked for is not absolutely essential, yet its passage at an early day would be a great convenience to many of the national banks, and especially so to the class last referred to.

SUBSTITUTES FOR MONEY.

For a long period in their early history, bills of exchange were in fact what their name implied—namely, bills drawn in one country to be paid in another. The common law of England, which inflexibly forbade the assignment of debt, was a bar to their early introduction into that country; but they eventually forced themselves into use there, through the facilities which they afforded in the conduct of trade with other nations. It was long before the transfer of inland debts was sanctioned in England; but the practice at length prevailed, being first adopted in the intercourse between London and York, and London and Bristol. By the gradual striking off of one limitation after another, bills

of exchange,* after the lapse of several centuries, became what they now are, simply an order from one person to another to pay a definite sum of money. The convenience of trade gradually overpowered the narrow restrictions of the common law, until it became lawful to transfer an obligation from one person to another, in the form of a bill of exchange, while at the same time it remained unlawful to do so in other forms, such as by a simple acknowledgment of the debt by the debtor.

About the end of the sixteenth century the merchants of Amsterdam and Hamburg, and of some other places, began to use instruments of credit among themselves; and, as their intercourse increased, these instruments naturally assumed the form of an acknowledgment of the debt by the debtor, with a promise to pay to the bearer, on demand, or at a specified time. Such instruments are now called promissory notes. They first began to be used by the goldsmiths, who originated the modern system of banking soon after 1640. They were then called goldsmiths' notes, but they were not recognized by law. The first promissory notes issued in England, under the sanction of law, were those of the Bank of England, in 1694, and which were technically bills obligatory, or bills of credit. By the act founding the bank its notes were declared to be assignable by indorsement, although this privilege was not then extended to other promissory notes. But by an act passed in 1704, promissory notes of every kind, including those of private bankers and merchants, as well as of the Bank of England, were all placed on the same footing as inland bills of exchange; that is to say, they were all made transferable, by indorsement on each separately. With respect, however, to the Bank of England notes, as these were always payable on demand, the practice of indorsing soon fell into disuse, and they passed from hand to hand like money. In the case also of the notes of private bankers of great repute, the indorsement was often omitted.

Until near the year 1772, this method of making exchanges by the issue of promissory notes, made payable to bearer on demand, was generally adhered to by bankers. But about that time the practice in this respect became changed. When the bankers made discounts for their customers, or received deposits from them, instead of giving as before promissory notes or deposit receipts, they wrote down the amount to the credit of their customers on their books. They then gave them books containing a number of printed forms. These forms were called checks, and were really bills of exchange drawn upon the banker, payable to the bearer on demand.

Prior to the period when checks were introduced, the issue of promissory notes by the London bankers was very extensive; but the method of doing business by the use of checks was found by them to be so convenient, and it possessed so many practical advantages over that by way of notes, that issues of the latter were soon generally discontinued, and that of checks adopted in their stead. The bankers, however, were never forbidden to issue such notes until the bank act of 1844.

For many years the English courts held that a check is binding on the banker, having assets of the drawer, without acceptance; but more recently these earlier decisions have been overruled, and it is now the established doctrine of the highest English tribunals that a check is not binding upon a bank until accepted, notwithstanding the fact that the bank has assets of the drawer. In a case in which the First National Bank of New Orleans was defendant, where certain holders of its drafts on a Liverpool bank attempted to recover from the latter bank the amount of the drafts out of an ample balance to the credit of the New

* Much of the information regarding bills of exchange is gleaned from Macleod's *Theory and Practice of Banking*.

Orleans bank after its failure, the House of Lords affirmed the decision of the Lord Chancellor, and held that the drafts were not even equitable assignments of any part of the drawer's funds.*

PROPORTION OF BANK CHECKS, BANK NOTES, AND COIN USED IN LONDON, FROM DATA PREPARED BY SIR JOHN LUBBOCK.

The first information given to the public as to the amount and proportion of checks, bank notes, and coin used in the business of banking, was by Sir John Lubbock, an eminent scientist and banker, and president of the London Institute of Bankers, and was based upon the business of his own bank during the last few days of 1864. His statement, given below, is copied from a paper read by him before the London Statistical Society, in June, 1865, entitled "Country Clearing," and published in the journal of that society for September, 1865, to whose tables I have added the proportions of checks, bank notes, and coin:

In order to give the proportion of the transactions of bankers which passes through the clearing house to that which does not, I took the amount of £23,000,000, which passed through our hands during the last few days of last year, and found that it was made up as follows:

Clearing.....	£16,346,000	70.8 per cent.	
Cheques and bills, which did not pass through the clearing.....	5,394,000	23.4	"
Bank notes.....	1,137,000	4.9	"
Coin.....	139,000	0.6	"
Country notes.....	79,000	0.3	"
Total.....	23,095,000	100.0	"

It would appear from this that out of each £1,000,000, rather more than £700,000 passes through the clearing. The second amount given above, £5,394,000, includes, of course, the transfers made in our own books from the account of one customer to that of another. These amounted to £3,603,000, the remainder, £1,791,000, representing the cheques and bills on banks which did not clear.

In order to ascertain the proportion of payments made in bank notes and coin, in town, I have taken an amount, £17,000,000, paid in by our London customers. This was made up as follows:

Cheques and bills on clearing bankers.....	£13,000,000	77.4 per cent.	
Cheques and bills on ourselves.....	1,600,000	9.5	"
Cheques and bills on other bankers.....	1,400,000	8.3	"
Bank of England notes.....	674,470	4.0	"
Country bank notes.....	9,570	0.1	"
Coin.....	117,960	0.7	"
Total.....	16,802,000	100.0	"

The above amount of bank notes, small as it is, must, I think, be still farther reduced. All the clearing bankers have accounts at the Bank of England, and, as we require notes to supply our till, we draw them from the Bank of England, crediting the bank in our books. Out of the above amount of £674,470, £268,000 were notes thus drawn by us from the bank to replenish our till, and did not represent an amount paid in by our customers to their credit. This amount must, therefore, I think, be deducted from both sides of the account. On the other hand we must add the amount of notes paid in for collection and discount, and loans on security, which pass through a different set of books and which represented a sum of £2,460,636.

Making these alterations we find that out of £19,000,000 credited to our town customers, £408,000 consisted of bank notes, £79,000 of country bank notes, and £118,000 of coin:

Cheques and bills.....	£18,395,000	96.8 per cent.	
Bank notes.....	408,000	2.2	"
Country notes.....	79,000	0.4	"
Coin.....	118,000	0.6	"
Total.....	19,000,000	100.0	"

* House of Lords, p. 352, June 17-19, 1873.

In an article on bank notes, published in the *Journal of the Institute of Bankers*, London, for March, 1880, Mr. John B. Martin gives a table showing the percentage of bank notes, coin and checks used in banking transactions, which was compiled by him from several sources. This table is given below:

	Robarts, Lubbock & Co.		Morrison, Dillon & Co.		Manchester and Salford Bank and another local bank.			Martin & Co.	
	Received 1864, London.	Received 1864, general.	Received.	Paid.	1859.	1864.	1872.	Received 1878-79.	Paid 1878-79.
	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>P. cent.</i>
Bills and cheques . . .	96.8	94.1	90	97	47	58	68	96.5	96.9
Notes	2.6	5.3	7	2	53	38	27	2.6	2.1
Coin . . . . .	.6	.6	3	1					
	100	100	100	100	100	100	100	100	100

The first two columns of percentages are obtained from the data contained in the table previously given, and show the ratio of checks, notes, and coin received by the firm of Robarts, Lubbock & Co., in payments made to them during the last few days of 1864; the first column showing the percentages of the items named above, in the receipts from London bankers alone, and the second, the percentages in the receipts from all sources. The next two columns are derived from an analysis of the receipts and payments of the firm of Messrs. Morrison, Dillon & Co. The next three columns show, for the years 1859, 1864, and 1872, respectively, the percentages of checks and cash derived from an estimate made of the total transactions of the Manchester and Salford Bank, and published in the *Journal of the Statistical Society* for March, 1873, at page 86. In reference to these transactions of the Manchester banks, it is stated that the amount of cash shown is very remarkable, and that it is believed the proportion of coin in it very largely exceeds that of England, taken as a whole, because the statement proceeds from a great wage-paying district. The last two columns of the table show the results of an analysis of the receipts and payments of Martin & Co. To obtain these percentages, the transactions of Mr. Martin's own firm were observed for six working days in each month, from the 20th to the 26th, for a period of several months, covering the latter part of 1878 and the first part of 1879.

In each instance in this table, it is to be observed, the transactions are those of one bank or firm only, and in making up the aggregate, from which the percentages are calculated, the business for several days has been taken; differing in these respects from the returns hereafter given from the national banks in this country, which are results obtained from combining the transactions upon one day, and for the most part of the same day, of a large number of banks doing business in widely different sections of the country.

PROPORTION OF BANK CHECKS USED, FROM DATA PRESENTED BY PRESIDENT GARFIELD.

The first information ever given upon this subject in this country was compiled by the late President Garfield, who was well known as a careful investigator of economic subjects.

In his speech on resumption, delivered in the House of Representatives on November 16, 1877, he said:

In 1871, when I was chairman of the Committee on Banking and Currency, I asked the Comptroller of the Currency to issue an order, naming fifty-two banks which were

to make an analysis of their receipts. I selected three groups. The first was the city banks. The second consisted of banks in cities of the size of Toledo and Dayton, in the State of Ohio. In the third group, if I may coin a word, I selected the "country" banks, the smallest that could be found, at points away from railroads and telegraphs. The order was that those banks should analyze all their receipts for six consecutive days, putting into one list all that can be called cash—either coin, greenbacks, bank notes or coupons, and into the other list all drafts, checks, or commercial bills. What was the result? During those six days \$157,000,000 were received over the counters of the fifty-two banks; and of that amount, \$19,370,000—12 per cent. only—in cash, and eighty-eight per cent., that vast amount representing every grade of business, was in checks, drafts, and commercial bills.

RECEIPTS IN MONEY AND CHECKS OF ALL THE NATIONAL BANKS.

In order to obtain the fullest possible information on this subject the Comptroller recently issued two circular letters to the national banks, asking for classified returns of their receipts and payments at different dates. The first circular requested a return to be made for June 30, which date marked the close of the fiscal year; and the second one asked for a return on September 17, which was the middle of the third month following. It was believed that a comparison of returns made for dates so dissimilar would be a substantial test of their accuracy, and would present a fair average of their operations for the current year. Returns for June 30, were received from 1,966 of the 2,106 national banks then in operation, and in response to the request for statements for the date of September 17, returns were received from 2,132 banks, being all of the banks in operation at that date. A few of these later returns, about fifty in number, were for a day subsequent to September 17, but their relative number being small they have been tabulated as being of that date.

The total receipts of the 1,966 banks, on June 30 last, were 284 millions of dollars (\$284,714,017). Of this amount there was less than two millions (\$1,864,105) in gold coin, about half a million (\$440,997) in silver coin, and eleven and one-half millions (\$11,554,747) in paper money; the remainder, amounting to 270 millions (\$270,854,165), being in checks and drafts, including nine millions (\$9,582,500) of clearing-house certificates. The gold coin equaled 0.65 of one per cent. of the total receipts; the silver coin was 0.16 of one per cent.; the paper money 4.6 per cent.; while the checks and drafts constituted 91.77 per cent. of the whole amount; or, including the clearing-house certificates, they were equal to 95.13 per cent. In other words, the total percentage of coin and paper money received was 4.87 per cent. only, while that of checks and drafts was 95.13.

The receipts of all of the national banks, 2,132 in number, on September 17, were \$295,233,779. Of this sum \$4,078,044 consisted of gold coin, \$500,301 of silver coin, and \$13,026,570 of paper money. The remainder, amounting to \$277,628,862, consisted of checks and drafts, and \$6,592,337 of clearing-house certificates. The gold coin equaled 1.38 per cent. of the total receipts; the silver coin 0.17 of one per cent.; the paper money 4.36 per cent., and the checks and drafts 91.85 per cent., while the checks, drafts and clearing-house certificates, together, were equal to 94.09 per cent. of the whole. On September 17, therefore, the total percentage of cash was 5.91 per cent. only.

TOTAL RECEIPTS OF MONEY AND CHECKS BY THE BANKS IN NEW YORK CITY AND IN FIFTEEN OTHER PRINCIPAL CITIES, AND BY THE REMAINING BANKS.

The receipts of the forty-eight national banks in New York City, on June 30, were 167 millions (\$167,437,759), of which less than one-

half million (\$460,993.67) was in gold coin, \$15,996.95 in silver coin, and \$1,706,604.06 in paper money; the remaining 165 millions (\$165,254,164) being in checks and drafts, including nearly four millions (\$3,835,500) of clearing-house certificates.

The banks in New York City, on September 17, reported receipts amounting to \$165,193,347, of which \$805,588 was in gold coin, \$7,857 in silver coin, and \$1,071,315 in paper money, the remainder, \$163,308,587, being in checks and drafts, including \$3,792,000 of clearing-house certificates.

The receipts of the 187 banks in the fifteen reserve cities, exclusive of New York, on June 30, were seventy-seven millions (\$77,100,705), of which \$581,070 was in gold, \$114,485 in silver, \$3,631,710 in paper money, and seventy-two millions (\$72,773,450) in checks and drafts, including \$5,747,000 of gold clearing-house certificates.

On September 17 the receipts of 189 banks in fifteen reserve cities, exclusive of New York, were \$77,922,246, of which \$1,448,415 was in gold, \$138,248 in silver, \$4,486,045 in paper money, and \$71,849,538 in checks and drafts, including \$2,734,378 in clearing-house certificates.

The total receipts of the banks outside of the cities, 1,731 in number, on June 30, were forty millions (\$40,175,542), of which \$822,041 was in gold coin, \$310,516 in silver coin, six millions (\$6,216,433) in paper money, and nearly thirty-three millions (\$32,826,552) in checks and drafts.

On September 17 these banks, 1,895 in number, received \$52,118,185, of which \$1,724,040 was in gold coin, \$354,197 in silver coin, \$7,469,210 in paper currency, and \$42,570,738 in checks and drafts.

TOTAL RECEIPTS AND PROPORTIONS OF GOLD COIN, SILVER COIN, PAPER MONEY, AND CHECKS AND DRAFTS.

In the following tables are shown, both for June 30 and for September 17, the proportions of gold coin, silver coin, paper money, and checks and drafts, including clearing-house certificates, to the total receipts, in New York City, in the other reserve cities, and in banks elsewhere, separately, and also the same proportions for the United States:

JUNE 30, 1881.

Localities.	Number of banks.	Receipts.	Proportions.			
			Gold coin.	Silver coin.	Paper currency.	Checks, drafts, &c.
			Per cent.	Per cent.	Per cent.	Per cent.
New York City	48	\$167,437,759	0.27	0.01	1.02	98.70
Other reserve cities	187	77,100,715	0.76	0.15	4.71	94.38
Banks elsewhere	1,731	40,175,542	2.04	0.77	15.47	81.72
United States	1,966	284,714,016	0.65	0.16	4.06	95.13

SEPTEMBER 17, 1881.

New York City	48	\$165,193,347	0.54	0.01	0.65	98.80
Other reserve cities	189	77,922,247	1.86	0.18	5.61	92.35
Banks elsewhere	1,895	52,118,185	3.31	0.08	14.27	81.74
United States	2,132	295,233,779	1.38	0.17	4.38	94.09

On June 30 the proportion of gold coin to the whole receipts in New York City was 0.27 of one per cent.; of silver coin, 0.01 of one per cent.; of paper money, 1.02 per cent.; and of checks and drafts, including clearing-house certificates, 98.7 per cent.

The percentage of gold coin received in the fifteen other cities was 0.76; of silver coin, 0.15; of paper currency, 4.71; and of checks and drafts, 94.38. The percentage of gold coin received by the banks not included in these cities was 2.05; of silver coin, 0.77; of paper currency, 15.47; and of checks and drafts, 81.71.

Taking all the banks together, the relative proportion of gold coin received was 0.65, of silver coin 0.16, of paper currency 4.06, and of checks and drafts 95.13 per cent.

On September 17 the proportion of gold coin to the whole receipts in New York City was 0.545 of one per cent., and of silver coin, 0.005 of one per cent.; of paper money, 0.65 of one per cent., and of checks and drafts, including clearing-house certificates, 98.8 per cent.

The percentage of gold coin received in 15 other cities was 1.86; of silver coin, 0.18; of paper currency, 5.61; and of checks and drafts, 92.35. The percentage of gold coin by the remaining banks in the country was 3.31; of silver coin, 0.68; of paper currency, 14.27; and of checks and drafts, 81.74. The receipts of the 2,132 banks together show a relative proportion of gold coin, 1.38; of silver coin, 0.17; of paper currency, 4.36; and of checks and drafts, 94.09.

CHECKS AND DRAFTS IN THE PRINCIPAL CITIES.

The following table shows, for June 30 and September 17, the number of banks, the total receipts, and the ratio to such total of the checks and drafts received, in New York City and in fifteen of the other principal cities:

Cities.	June 30, 1881.			September 17, 1881.		
	No. of banks.	Receipts.	Proportion of checks, drafts, &c.	No. of banks.	Receipts.	Proportion of checks, drafts, &c.
			<i>Per cent.</i>			<i>Per cent.</i>
New York City	48	\$167, 437, 759	98. 7	48	\$165, 193, 347	98. 8
Boston	54	33, 088, 080	93. 5	54	24, 094, 061	93. 7
Albany	7	1, 417, 704	93. 8	7	1, 486, 815	96. 5
Philadelphia	32	18, 061, 565	96. 0	32	17, 830, 048	96. 4
Pittsburgh	22	2, 149, 067	90. 4	22	3, 126, 749	86. 2
Baltimore	16	3, 675, 255	92. 9	16	4, 425, 113	93. 9
Washington	5	206, 601	60. 0	5	226, 783	45. 8
New Orleans	7	1, 206, 759	89. 8	7	1, 620, 771	80. 2
Louisville	8	742, 330	92. 8	8	775, 304	83. 4
Cincinnati	8	2, 965, 355	88. 0	10	3, 676, 785	90. 0
Cleveland	6	1, 751, 037	94. 0	6	2, 618, 064	95. 1
Chicago	9	8, 141, 189	92. 0	9	13, 026, 835	90. 3
Detroit	4	806, 211	87. 5	4	1, 219, 481	93. 5
Milwaukee	3	417, 244	88. 3	3	670, 172	94. 9
Saint Louis	5	1, 940, 053	82. 8	5	2, 627, 045	81. 5
San Francisco	1	332, 265	91. 8	1	298, 121	77. 4
Total, excluding New York City	187	77, 100, 715	94. 4	189	77, 922, 247	92. 3
Total, including New York City	235	244, 538, 474	97. 3	237	243, 115, 594	96. 7
Banks elsewhere	1, 731	40, 175, 542	81. 7	1, 895	52, 118, 185	81. 7
United States	1, 966	284, 714, 016	95. 1	2, 132	295, 233, 779	94. 1

PROPORTION OF THE RECEIPTS IN THE FOUR PRINCIPAL CITIES.

The table below exhibits the total receipts, on June 30 and September 17, of the 48 banks in New York City, the 54 in Boston, the 32 in Philadelphia, and the 9 in Chicago, and the proportion which the receipts in each city, and the aggregate of all of them, bear to the receipts of all the banks in the United States on the same dates. It also shows the receipts, and proportion to the whole, of the banks in twelve other cities, and the same as to the remaining banks of the country:

Banks in four principal cities, and elsewhere.	June 30, 1881.			September 17, 1881.		
	Number of banks.	Amount.	Per cent- age to total receipts.	Number of banks.	Amount.	Percent- age to total receipts.
New York City	48	\$167,437,750	58.81	48	\$165,193,347	55.96
Boston	54	33,088,080	11.62	54	24,094,061	8.16
Philadelphia	32	18,061,565	6.34	32	17,830,648	6.04
Chicago	9	8,141,189	2.86	9	18,028,835	4.41
Totals.....	143	236,728,593	79.63	143	220,144,891	74.56
Twelve other cities	92	17,809,881	6.26	94	22,970,703	7.78
Totals of cities	235	244,538,474	85.89	237	243,115,594	82.34
All other banks	1,731	40,176,542	14.11	1,895	52,118,185	17.66
United States	1,966	284,714,016	100	2,132	295,233,779	100

From an examination of this table it will be seen that the receipts of the 48 banks in New York City on June 30 were nearly three-fifths (58.81 per cent.) of the whole, and on September 17 about 56 per cent. This fact shows how closely connected is the business of all the national banks with the great commercial center of the country, nearly every bank and banker in the Union having deposits, subject to sight-drafts, at that point. The receipts of the Boston banks on June 30 were nearly 12 per cent. of the whole, and were 8 per cent. on September 17; while those of Philadelphia were about 6 per cent. at the latter date, and of the banks in Chicago about 4.5 per cent. The receipts in these four great cities comprised nearly four-fifths of the total receipts on June 30, and nearly three-fourths of the total on September 17; while the receipts of the sixteen reserve cities on June 30 were more than 85 per cent., and on September 17 more than 82 per cent., of the whole amount. The receipts of 1,731 banks located in the districts outside of these cities on June 30 were but 14.11 per cent., and of the 1,895 banks on September 17 but 17.66 per cent., of the whole.

TOTAL RECEIPTS AND PROPORTIONS OF CHECKS AND DRAFTS IN STATES AND TERRITORIES.

The table next given shows, for the same dates, the receipts of the banks in each State and Territory, exclusive of those located in the cities named in the previous table, with similar percentages. Attention is called to the remarkable coincidence shown in this table, in the percentage of checks and drafts for the two dates named, it being 81.7 per cent. in each instance. The percentages of the cities for the same dates, as given in the next preceding table, also correspond very nearly, the small difference between them being principally due to the change in the city of Boston from 96.5, on June 30, to 93.7 per cent.

on September 17. The slight variation in the average ratios for the two dates is evidence of the general accuracy of the returns :

States and Territories.	June 30, 1881.			September 17, 1881.		
	No. of banks.	Receipts.	Proportion of checks, drafts, &c.	No. of banks.	Receipts.	Proportion of checks, drafts, &c.
			<i>Per cent.</i>			<i>Per cent.</i>
Maine.....	67	\$1,167,284	82.3	69	\$1,016,018	79.8
New Hampshire.....	45	509,594	75.3	47	500,318	75.7
Vermont.....	41	405,256	79.2	47	407,423	74.3
Massachusetts.....	182	4,246,968	83.5	190	4,047,688	81.3
Rhode Island.....	58	1,235,886	87.9	62	1,486,144	90.5
Connecticut.....	79	2,533,108	87.1	85	3,536,106	88.1
New York.....	226	5,059,233	83.1	243	5,634,586	83.3
New Jersey.....	62	3,907,471	92.0	67	4,412,620	91.0
Pennsylvania.....	179	3,934,436	84.8	191	5,718,088	84.9
Delaware.....	14	313,628	86.3	14	381,077	89.0
Maryland.....	20	278,008	83.7	22	252,470	77.8
District of Columbia.....	1	27,983	64.0	1	44,699	76.4
Virginia.....	18	1,518,480	89.5	18	1,439,571	87.3
West Virginia.....	16	112,415	65.0	17	180,627	72.4
North Carolina.....	12	344,720	85.0	15	391,965	78.3
South Carolina.....	9	395,441	85.9	13	728,573	80.4
Georgia.....	11	281,995	69.5	12	738,926	77.3
Florida.....	2	23,028	23.7	2	40,739	77.8
Alabama.....	8	100,177	72.0	9	298,226	85.7
Texas.....	14	292,786	67.8	15	832,923	76.5
Arkansas.....	2	53,220	66.2	2	51,183	76.7
Kentucky.....	37	446,275	76.7	42	688,190	87.0
Tennessee.....	21	702,408	63.9	25	893,058	73.3
Ohio.....	142	2,825,066	80.0	161	3,150,787	76.1
Indiana.....	80	1,321,819	74.6	93	2,092,531	72.7
Illinois.....	120	1,411,907	70.6	130	3,332,447	80.0
Michigan.....	70	968,890	73.5	76	1,423,241	77.1
Wisconsin.....	30	543,935	80.8	31	545,019	64.3
Iowa.....	68	975,956	68.2	76	1,552,481	71.4
Minnesota.....	25	1,227,770	80.8	27	1,784,146	78.1
Missouri.....	13	163,481	67.3	17	566,861	82.3
Kansas.....	10	421,744	78.1	13	396,885	65.6
Nebraska.....	11	511,723	76.0	12	815,481	80.1
Colorado.....	13	1,185,387	81.1	17	1,533,504	85.1
Nevada.....	1	6,543	52.8	1	7,559	8.3
California.....	8	235,384	48.2	10	290,637	52.5
Oregon.....	1	165,420	71.8	1	174,526	72.6
Dakota.....	5	48,474	68.6	8	257,442	64.3
Idaho.....				1	17,921	51.3
Montana.....	2	19,662	88.6	3	75,716	58.1
New Mexico.....	4	117,306	82.5	4	119,972	79.3
Utah.....	1	92,969	49.8	1	112,704	80.5
Washington.....	1	15,528	37.4	2	38,242	30.0
Wyoming.....	2	6,782	33.6	3	144,796	87.8
Totals.....	1,731	40,175,542	81.7	1,895	52,118,185	81.7

PROPORTION OF RECEIPTS WHICH REPRESENT LEGITIMATE BUSINESS.

If all of these receipts represented legitimate business, the means for merchandising and for manufacturing would be most abundant. It would be an interesting subject for investigation to determine what proportion of the checks received by the banks in New York City, on any given day, represent operations at the Stock Exchange, and what proportions of these operations represent legitimate and what speculative transactions. In taking as a basis for such an estimate the posted sales of the Stock Exchange, a difficulty arises from the fact that these sales on any one day do not by any means include all the transactions at the board. In the opinion of the most experienced brokers, not more than one-third of the purchases and sales are recorded in the printed list. Even in the case of those recorded, the number of shares bought or sold, assumedly at par, is not an indication of the money value of the transactions as they appear in the bank clearings, on account of the different

par value of the various shares dealt in. The par is usually one hundred dollars per share, but the average price of sales would not probably exceed sixty dollars per share.

The checks received by the banks in New York City, including both State and National, on the 30th of June, 1881, and which were cleared on the following day, amounted to 141 millions. Of this amount, 113 millions were cleared by twenty-three banks, all of which have relations to a greater or less extent with brokers. From an examination of the clearings of each of these twenty-three banks, it was found that the total of certified checks on that day amounted to about 80 millions, of which it is probable that at least 90 per cent., or 72 millions, represented stock transactions. About ten per cent. of this amount should be allowed for the daily payment and reborrowing of loans by brokers, which is accomplished by means of certified checks. It is therefore estimated by those who are conversant with these subjects, that of the 141 millions of exchanges, about 65 millions represent stock exchange transactions.

There are really no data upon which a conclusion can be obtained as to what proportion of these large stock transactions are speculative, and what legitimate, or for investment. It is estimated, however, by those who have had long experience in the business, that not more than five per cent. of all purchases and sales at the stock board are for investment account. Assuming that these estimates are reasonable, it would follow that about 60 millions of the 141 millions of clearings upon June 30, or about three-sevenths of the whole, represent the speculative transactions of the stock board, and that 81 millions, or four-sevenths, represent legitimate business transactions.

PROPORTION OF CHECKS WHICH PASS THROUGH THE CLEARING HOUSE.

The checks, drafts and certificates received by the national banks in New York City on June 30 amounted, as has been seen, to \$165,233,164. The gold clearing-house certificates amounted to \$3,814,500, which were received by the banks in payment of balances due them on the morning of June 30. The remainder consisted of checks and drafts alone. The clearing-house statement shows that on the morning of July 1 \$126,937,110 of the before-mentioned checks and drafts were paid through the clearing-house. The remaining \$34,381,554, which did not pass through the clearing-house, consisted probably of checks, which had been used in payments made by one depositor to another, in the same bank, and were consequently settled by simple transfers of accounts on the books of such banks. On Saturday, September 17, the total amount received by the banks in checks, drafts, and certificates was \$163,208,586; of which \$3,792,000 were in gold clearing-house certificates, received by the banks in payment of the balances due them at the clearing-house on the same day, leaving \$159,416,586 of checks and drafts received. Of this latter sum, \$139,881,760 consisted of checks, &c., which were paid through the clearing-house on the morning of Monday, September 19 (the next business day), by the same banks, as shown by the clearing-house statements of that day. Of the checks and drafts received by the national banks of New York City on September 17, about 20 millions were settled without passing through the clearing-house; and, as was remarked in reference to similar checks and drafts shown by the statement of June 30, they were probably settled by transfers of accounts on the books of the banks on which they were drawn.

It was about eighty years after the first issue of promissory notes by

the Bank of England that the London clearing-house was established, and the organization of the New York clearing-house dates eighty years still later, in 1853; so that it may be said that the clearing arrangement now in use in this country, and so familiar to all bankers, has been in operation but twenty-eight years. The assistant treasurer in New York has been a member of the clearing-house but three years, and the large payments to the clearing-house banks, averaging two and a quarter tons of gold coin daily during the past year, which would be about thirty-six tons daily if paid in silver, are transferred in bags, or upon drafts from the Treasury to the banks. If these balances could be paid in gold certificates instead of coin, the system of bank machinery in New York would be complete.

Checks, certificates of deposit, and drafts, or bills of exchange, which are now used so largely as substitutes for money, are the most important and useful parts of the machinery of the bank. The issue of circulating notes is not an essential feature of banking, for there are many banks in this country, chiefly incorporated under State laws, which do not issue such notes. But checks and drafts are almost as indispensable to the successful conduct of the business of banking as capital or deposits.

USE OF CHECKS IN FRANCE, ENGLAND, SCOTLAND, AND IRELAND, AND IN THE UNITED STATES.

In England, banks and bankers are numerous, and large numbers of such instruments of exchange are used, particularly in the principal cities. In France, on the other hand, their use is much more infrequent, for except the Bank of France, with its 90 branches, there are no incorporated banks in that country, and thirteen of these branches were conducted in 1880 at a loss of more than \$30,000.

Victor Bonnet, a well-known French writer, says:

The use of deposits, bank accounts, and checks is still in its infancy in this country. They are very little used, even in the great cities, while in the rest of France they are completely unknown. It is, however, to be hoped that they will be more employed hereafter, and that here, as in England and the United States, payments will be more generally made through the medium of bankers, and by transfers in accounts current. If this should be the case, we shall economize both in the use of specie and of bank notes; for it is to be observed that the use of bank notes does not reach its fullest development, except in countries where the keeping of bank accounts is unusual, as is evident by comparing France in this respect with England. M. Pinard, manager of the Comptoir d'Escompte, testified before the commission of inquiry, that the greatest efforts had been made by that institution to induce French merchants and shopkeepers to adopt English habits in respect to the use of checks and the keeping of bank accounts, but in vain; their prejudices were invincible; it was no use reasoning with them, they would not do it, because they would not.

It would seem, however, from the following extract from the report of the Bank of France for 1880, that an effort is being made to overcome this prejudice:

Since the end of the operations of 1879, we have endeavored to give new advantages to those who had current accounts with us, and we have granted them facilities for transfer from one place to another, free of cost, for all sums proceeding from discount operations, or the encashment of documents on demand. We have desired to proceed further with this plan, and we have just completed this first arrangement by giving to all those who had current accounts with us, without exception, the means of disposing by open cheques of the whole of the sums which stand to their credit. These cheques, which are subject to a commission when they represent a simple deposit of funds, will, on the contrary, be delivered gratuitously when they are drawn against the proceeds of discounts or drafts on demand encashed by the bank, and they will be made payable in all our establishments indifferently. The cheques will thus become a powerful and very convenient means of exchange, which will simplify all transac-

tions, and which will probably reduce, in considerable proportion, the need for the note circulation. In addition to this we have authorized the use of cheques within the town itself for the withdrawal of funds which do not require the displacement of capital. We are certain that when the use of cheques is thoroughly understood it will be of great service to commerce.

There are now in this country 6,796 banks and bankers located in all its principal cities and villages, and the number of checks and drafts in daily use by our own people is consequently larger, in fact, far greater, than anywhere else in the world. In some countries a charge is made to the depositor for keeping his account. In others, bank accounts are refused unless the depositor comes well introduced and it is believed that his account will be of considerable pecuniary benefit to the bank. In this country the bank is in many instances a convenience to the depositor, rather than the depositor of benefit to the bank; for the latter keeps the cash account of the depositor, and pays out amounts upon his order, and at his request returns to him his checks properly indorsed, which are then held by the depositor as vouchers or receipts for the payment of his debts.

It is evident that the amount of coin and paper currency used in any country depends largely upon the number of banks and bankers it contains, and upon the method of doing business; and no theory is more absurd than that which has been so frequently urged during the currency discussions of the past few years, that the amount of money required is in proportion to population. Tables showing the per capita of coin and currency in use in any country are curious and interesting, but almost valueless in determining the amount of paper money required. Through the machinery of the bank, with its system of checks, bills of exchange and clearing-houses, large amounts of business may be settled without the use of coin or circulating notes. Coin and currency are but the small change used in trade. Checks and drafts are substitutes for money, and in every case, if these were not used, the latter would be required. Yet, notwithstanding the almost exclusive use of these substitutes for money in large business transactions, all payments, great and small, depend for their integrity upon a true measure of value, and that measure is a piece of gold coin of standard weight and fineness. All other coins, not subsidiary and intrinsically worth less than the general standard recognized at commercial centers, and all kinds of paper money which are not immediately redeemable in gold coin, are not only not needed, but are worse than useless, for they disturb values.

The London Bankers' Magazine for November, which has just been received, contains an abstract of a paper recently read by Mr. Pownall before the London Bankers' Institute, from which the following table has been compiled. The percentages of the receipts in the city of New York on September 17 have also been added to the table:

Localities.	Coin. Notes. Checks.		
	Per cent.	Per cent.	Per cent.
New York .....	.55	.65	96.96
London .....	.73	2.04	97.22
Edinburgh .....	.65	12.67	86.78
Dublin	1.57	8.53	89.90
Country banks in 261 places	15.20	11.94	72.86

It will be seen that the proportion of checks and drafts used in London does not vary greatly from that of the same items shown in the receipts of the banks in New York City. The proportions used in the banking business of the country districts is less, as in the United States it is less in the banks outside the cities; but the use of checks and drafts in the country districts in the United States is nearly nine per cent. greater than in the corresponding districts in England.

Through the courtesy of Mr. E. Dayrell Reed, secretary of the Institute of Bankers, London, the Comptroller acknowledges the receipt of a "rough proof" of an important paper read by Mr. George H. Pownall before the Institute, on October 19 last, on "The proportional use of credit documents and metallic money in English banks," and regrets that it was received too late for use in the preparation of this part of the report. The paper is elaborate, and gives, in addition to the table already quoted, many others; among which are tables showing the proportion of gold coin, silver coin, bank notes and checks used by banks located in agricultural places, in the metropolitan area, and in the cotton, woolen, iron, pottery, and silk manufacturing districts. The entire paper will greatly interest the economic student; but under the circumstances the Comptroller is compelled to content himself with the following extracts:

There is a certain grim satire in these figures, when one thinks of the libraries filled with blue books full of weighty arguments, all curiously wrought out, to help in the settlement of the great note question. It is clear that the cheque and the clearing system are the main lines upon which banking is destined to run. Dead theories respecting notes and the right of issue belong to the generation to which they were living verities. To us the living fact is the substitution of a new instrument of credit. For the present generation the improvement of the cheque and the clearing system, the mechanical details of office organization, those details of bookkeeping which save time, are, from the enormous number of documents passing through the hands of bankers, of more weight than the most learned treatise on notes and note makers.

Banking statistics, gathered with due patience, would play a great part in industrial statistics. They represent trading totals, they rise and fall with prices, they expand with commercial prosperity, they contract in the day of bad trade. Systematically collected, they would furnish constant lessons. From no other source could we gain so much and so valuable information as to trading currents as from bankers. In their books the trading world is photographed. It has been calculated that 97 per cent. of the transactions of British wholesale commerce pass through the hands of the bankers of the United Kingdom. The sources of that commerce and its distribution must in the broadest way be marked in the totals of the banking world. The cottons of Lancashire, the woollens of Yorkshire, the shipping of Liverpool, the commerce and finance of London, are all represented there.

The tendency of this generation is to seek to place its theories upon an exact basis. How much would the social and trading life of England be illustrated if we could mark out, though only at intervals, or even for a single day, the magnitude of our great industries as they are represented in the books of bankers.

The conversion of the mode of settlement of claims from payment by coin and notes into payment by cheque and clearing is not merely a local, or even a national, movement. The American statistics, so opportunely published, demonstrate the wide-reaching influence of the causes working in that direction.

Wherever the English race has planted itself and founded a community, there the tendency towards a common financial organization has shown itself. We see this at home, we see this in America, it is repeated in Australia. There is, therefore, in spite of much diversity, much that is common to all these systems.

In the Appendix will be found tables giving the amounts and ratios of gold and silver coin and paper money, as well as that of checks and drafts, in each of the cities, States, and Territories of the Union.

TRANSACTIONS OF THE NEW YORK CLEARING HOUSE.

The New York Clearing House Association is composed of forty-five national and twelve State banks, and the assistant treasurer of the United States at New York.

Through the courtesy of Mr. W. A. Camp, its manager, a statement of the transactions during the year ending October 1, 1881, has been obtained, which shows that the total exchanges were more than \$48,000,000,000, while the balances paid in money were less than \$1,800,000,000. The daily average balances paid were nearly \$6,000,000, or about 3.5 per cent. of the amount of the settlements. The balances paid in money during the year consisted of \$1,394,966,000 in clearing house certificates of the Bank of America, legal-tenders amounting to over \$8,633,161, and \$372,419,000 in gold coin, weighing 686½ tons. If,

instead of gold coin, silver had been used, the weight would have been nearly 11,000 tons. The largest transactions for any one day were on the 28th of November, and amounted to \$295,821,422.37. The total transactions for the year exceed that of any previous year, by \$11,643,269,121.43. The following table shows the yearly transactions of the New York clearing house for the twenty-eight years since its organization in 1853, and the amounts and ratios of currency required for the payment of daily balances:

Years.	No. of banks.	Capital.	Exchanges.	Balances paid in money.	Averaged daily exchanges.	Average daily balances paid in money.	Ratios.
1854.....	50	\$47,044,900	\$5,750,455,987	\$297,411,494	\$19,104,505	\$988,078	Pr. ct. 5.2
1855.....	48	48,884,180	5,362,912,098	289,694,137	17,412,052	940,565	5.4
1856.....	50	52,883,700	6,906,213,328	334,714,489	22,278,108	1,079,724	4.8
1857.....	50	64,420,200	8,333,226,718	365,313,902	26,968,371	1,182,246	4.4
1858.....	46	67,146,018	4,756,664,386	314,238,911	15,393,736	1,016,954	6.6
1859.....	47	67,921,714	6,448,005,956	363,984,683	20,867,333	1,177,944	5.6
1860.....	50	69,907,435	7,231,143,057	380,683,438	23,401,757	1,232,018	5.3
1861.....	50	68,900,605	5,915,742,758	353,383,944	19,269,520	1,151,088	6.0
1862.....	50	68,375,820	6,871,443,591	415,530,331	22,237,682	1,344,738	6.0
1863.....	50	68,972,508	14,867,597,849	677,626,483	48,428,658	2,207,252	4.6
1864.....	49	68,586,763	24,097,196,656	885,719,205	77,984,455	2,866,405	2.7
1865.....	55	80,363,013	26,032,384,342	1,035,765,106	84,796,040	3,373,828	4.0
1866.....	58	82,370,200	28,717,146,914	1,066,135,106	93,541,195	3,472,753	3.7
1867.....	58	81,770,200	28,675,159,472	1,144,963,451	93,101,167	3,717,414	4.0
1868.....	59	82,270,200	28,484,288,637	1,125,455,237	92,182,164	3,642,250	4.0
1869.....	59	82,720,200	37,407,028,987	1,120,318,308	121,451,393	3,637,397	3.0
1870.....	61	83,620,200	27,804,539,406	1,036,484,822	90,274,479	3,385,210	3.7
1871.....	62	84,420,200	29,300,986,682	1,209,721,029	95,133,074	3,927,066	4.1
1872.....	61	84,420,200	32,636,997,404	1,213,263,827	105,964,277	3,939,266	3.7
1873.....	59	83,370,200	33,972,778,943	1,152,372,108	111,022,137	3,765,822	3.4
1874.....	59	81,635,200	20,850,681,968	971,231,281	68,139,484	3,173,958	4.7
1875.....	59	80,435,200	23,042,276,858	1,104,346,845	75,301,558	3,608,977	4.8
1876.....	59	81,731,200	19,674,815,361	1,009,532,037	64,738,812	3,288,381	5.1
1877.....	58	71,085,200	20,876,555,937	1,015,256,483	68,447,724	3,328,710	4.9
1878.....	57	63,611,500	19,922,783,947	951,970,454	65,106,074	3,111,015	4.8
1879.....	59	60,800,200	24,553,196,689	1,321,119,298	79,977,839	4,303,320	5.4
1880.....	57	60,475,200	37,182,128,621	1,516,538,631	121,510,224	4,956,009	4.1
1881.....	60	61,162,700	48,565,818,212	1,776,018,162	165,055,201	5,823,010	3.5
.....		†71,403,745	†584,440,115,759	†21,448,833,204	68,181,783	†2,843,647	4.2

The total amount of transactions for the twenty-eight years given in the table is \$584,440,115,759, and the annual average is \$20,872,861,277.

The clearing-house transactions of the assistant treasurer of the United States at New York, for the year ending November 1, 1881, were as follows:

Exchanges received from clearing-house	\$358,193,774
Exchanges delivered to clearing-house	92,748,620

Balances paid to clearing-house	270,966,495
Balances received from clearing-house	5,521,341

Showing that the amount paid by the assistant treasurer to the clearing-house was in excess of the amount received by him 265,445,154

A table compiled from statements made by the New York clearing-house, giving the clearings and balances weekly for the months of September, October, and November, of the year from 1872 to 1880, will be found in the appendix, and may be valuable for purposes of comparison.

DISTRIBUTION OF COIN AND PAPER CURRENCY.

The reports for 1879 and 1880 gave valuable tables of the amount of coin and paper money in the country on January 1, 1879 (the date of resumption), and on November 1 in 1879 and 1880.

* The capital is for various dates, the amount at a uniform date in each year not being obtainable.

† Yearly averages for twenty-eight years.

‡ Totals for twenty-eight years.

The imports of gold in excess of exports, from the date of resumption to November 1, 1881, have been \$197,434,114, and the estimated gold production of the mines is \$104,150,000. The amount received from these two sources during the year ending November 1, 1881, has been \$114,749,390.

The stock of standard silver dollars is also increasing at the rate of about two millions three hundred thousand monthly, the amount coined during the year having been \$27,824,955. Tables are again given herewith showing the amount of coin and currency in the country on January 1, 1879, and on November 1, 1879, 1880 and 1881:

	January 1, 1879.	November 1, 1879.	November 1, 1880.	November 1, 1881.
Gold coin*.....	\$278, 310, 126	\$355, 681, 532	\$453, 882, 602	\$562, 568, 971
Silver coin*.....	106, 573, 803	126, 009, 537	158, 320, 911	186, 037, 365
Legal-tender notes.....	346, 681, 016	346, 681, 016	346, 681, 016	346, 681, 016
National bank notes.....	323, 791, 674	337, 181, 418	343, 884, 107	360, 344, 250
Totals.....	1, 055, 356, 619	1, 165, 553, 503	1, 302, 718, 726	1, 455, 631, 602

The amount of legal-tender notes has remained the same since May 31, 1878, in accordance with law. The increase of national-bank notes during the year ending November 1 last was \$16,510,143. This, together with the increase of the gold coin, \$108,686,279, and of silver coin, \$27,716,454, makes a total increase of coin and bank notes of \$152,912,876. The statement below gives the amount of coin and currency in the Treasury at the same dates as in the previous tables, and the amount in the national banks on the dates of their returns nearest thereto—viz, January 1 and October 2, 1879, and October 1, 1880 and 1881, respectively. The amounts given for the State banks, trust companies and savings banks, are for the nearest comparative dates of their official reports:

	January 1, 1879.	November 1, 1879.	November 1, 1880.	November 1, 1881.
GOLD.				
In the Treasury, less certificates.....	\$112, 703, 342	\$156, 907, 986	\$133, 679, 349	\$167, 781, 909
In national banks, including certificates.....	35, 039, 201	37, 187, 238	102, 851, 032	107, 222, 160
In State banks, including certificates.....	10, 987, 812	12, 171, 292	17, 102, 130	19, 901, 491
Total gold.....	158, 680, 355	206, 266, 516	253, 632, 511	294, 905, 560
SILVER.				
In the Treasury, standard silver dollars.....	17, 249, 740	32, 115, 073	47, 156, 588	66, 576, 378
In the Treasury, bullion.....	9, 121, 417	3, 824, 931	6, 183, 000	3, 424, 575
In the Treasury, fractional coin.....	6, 048, 194	17, 854, 327	24, 635, 561	25, 964, 687
In national banks.....	6, 460, 567	4, 968, 492	6, 495, 477	7, 112, 567
Total silver.....	38, 879, 908	58, 760, 823	84, 472, 626	103, 068, 207
CURRENCY.				
In the Treasury, less certificates.....	44, 425, 655	21, 711, 376	18, 221, 826	22, 774, 820
In national banks, including certificates.....	128, 491, 720	118, 546, 369	86, 439, 925	77, 630, 917
In State banks, including certificates.....	25, 944, 485	25, 555, 280	25, 828, 794	27, 391, 317
In savings banks.....	14, 513, 779	15, 880, 921	17, 072, 680	11, 782, 243
Total currency.....	211, 375, 639	181, 693, 946	147, 563, 225	139, 579, 307
Grand totals.....	408, 935, 902	446, 741, 285	485, 668, 362	537, 583, 068

* Estimate of Director of the Mint, which includes bullion in process of coinage.

If the amount of coin and currency in the Treasury and in the banks be deducted from the total amount estimated to be in the country, the remainder will be the amount then in the hands of the people outside of these depositories, as follows:

	January 1, 1878.	November 1, 1879.	November 1, 1880.	November 1, 1881.
Gold.....	\$119,629,771	\$149,415,016	\$200,250,181	\$267,663,462
Silver.....	67,668,896	67,228,714	73,848,285	82,908,158
Currency.....	459,097,061	502,168,488	542,951,898	567,445,959
Totals	646,420,717	718,812,218	817,050,364	918,048,519

The gold in the Treasury, including bullion in process of coinage, has increased during the year \$34,102,560, and in the banks \$7,170,498. The paper currency in the Treasury has increased \$4,553,004, and in the banks it has decreased \$13,727,914. The increase of gold, outside of the Treasury and the banks, is \$67,413,221, and of paper currency \$241,494,061.

In the foregoing tables the silver certificates issued by the Treasury have not been included, but the standard silver dollars kept to redeem them on presentation form a portion of the silver coin in the Treasury. The silver certificates in the hands of the people and the banks, at dates corresponding with those given in the preceding tables, were as follows:

January 1, 1879.	November 1, 1879.	November 1, 1880.	November 1, 1881.
\$413,360.	\$1,604,370.	\$19,780,240.	\$58,838,770.

It will be seen that the amount of these certificates in circulation has increased \$39,058,530 during the past year. Of the \$58,838,770 circulating on November 1, 1881, a large portion are constantly in the hands of the people, being paid out by the banks in preference to gold coin or legal-tender notes.

The total amount of silver dollars coined up to November 1, 1881, was \$100,672,705, of which, as stated in one of the foregoing tables, \$66,576,378 was then in the Treasury, although an amount equal to \$58,838,769 was represented by certificates in the hands of the people and the banks, leaving only \$7,737,609 actually belonging to the Treasury. Of the \$100,672,705 coined, \$34,096,327 were therefore circulating in the form of coin and \$58,838,769 in the form of certificates. The remainder of the silver, \$85,364,660, is in subsidiary and trade dollars and bullion, of which \$29,409,262 is in the Treasury, and \$55,955,398 is in use in place of the previous fractional paper currency, which, on March 23, 1874, was at its highest point, and amounted to \$49,566,760. The increase since the date of resumption of gold and silver coin and paper currency outside of the Treasury and the banks, is thus estimated to be \$271,627,802, and the increase during the year ending November 1, \$100,998,254. Or, if the amount of silver certificates in circulation be added, the total increase in the circulating medium since resumption would be \$330,053,217, and during the past year, \$140,056,782.

AMOUNT OF INTEREST-BEARING FUNDED DEBT OF THE UNITED STATES AND THE AMOUNT HELD BY THE NATIONAL BANKS.

The report for 1880 contained tables exhibiting a classification of the interest-bearing bonded debt of the United States, and of the bonds held by the national banks, for a series of years. These tables are again presented, and now exhibit also the amount of the outstanding bonds of the government, and the amount held by the banks, on November 1 of the present year.

The operations of the Secretary of the Treasury, in continuing the 5 and 6 per cent. bonds which matured during the year 1881, give them increasing interest. On March 1, 1881, 5 per cent. bonds amounting to \$469,320,650 were outstanding, redeemable at the option of the government after May 1, 1881, and 6 per cent. bonds amounting to \$202,266,550 were then outstanding similarly redeemable after July 1, 1881. The refunding bill, authorizing the sale of 3 per cent. bonds, with the proceeds of which, if sold, the maturing bonds would have been paid, did not receive the signature of the President, and failed to become a law. On April 11, the whole amount of 6 per cent. bonds were called for payment on July 1, 1881; but to the holders of all the 6 per cent. loans (except the Oregon war debt, amounting to \$688,200) permission was given to have their bonds continued, at the pleasure of the government, with interest at $3\frac{1}{2}$ per cent. per annum, provided they should so request and the bonds should be received by the Treasury for that purpose on or before May 10, 1881, which time was afterwards extended to May 20. Of these bonds there were presented for continuance the amount of \$178,055,150, and the remainder, amounting to \$24,211,400, has, since March 1, 1881, been either paid from the surplus revenues or has ceased to bear interest.

On May 12, a like privilege (for continuance at $3\frac{1}{2}$ per cent.) was given to the holders of the five per cent. bonds, if presented on or before July 1, 1881; and on the latter date notice was given for the payment on October 1, 1881, of the registered fives not continued. The total amount of five per cent. bonds continued under this arrangement was \$401,504,900, and of 6 per cent. bonds \$178,055,150. The remaining 5 and 6 per cent. bonds outstanding March 1, 1881, amounting to \$92,027,150, were paid upon presentation, or now remain outstanding without interest. There has also been paid during the year ending November 1, \$123,909,650 of interest-bearing bonds, making a saving in interest of \$6,352,240. The total interest saved during the year, by continuance and payment of the bonds, was \$16,826,192.

The following table exhibits the classification of the unmatured, interest-bearing, bonded debt of the United States* on August 31, 1865, when the public debt reached its maximum, and on the 1st day of July in each year thereafter, together with the amount outstanding on November 1 of the present year:

Date.	6 per cent. bonds.	5 per cent. bonds.	$4\frac{1}{2}$ per cent. bonds.	4 per cent. bonds.	Total.
August 31, 1865.....	\$908,518,091	\$199,792,100			\$1,108,310,191
July 1, 1866.....	1,008,388,469	188,528,435			1,206,916,904
July 1, 1867.....	1,421,110,719	188,533,435			1,619,644,154
July 1, 1868.....	1,841,521,800	221,588,400			2,063,110,200
July 1, 1869.....	1,886,341,300	221,589,300			2,107,930,600
July 1, 1870.....	1,764,932,300	221,589,300			1,986,521,600
July 1, 1871.....	1,613,897,300	274,236,450			1,888,133,750
July 1, 1872.....	1,374,883,900	414,567,300			1,789,451,100
July 1, 1873.....	1,281,238,650	414,567,300			1,695,805,950
July 1, 1874.....	1,213,624,700	510,628,050			1,724,252,750
July 1, 1875.....	1,100,985,550	607,132,750			1,707,998,300
July 1, 1876.....	984,999,650	711,685,800			1,696,685,450
July 1, 1877.....	854,621,850	703,266,650	\$140,000,000		1,696,888,500
July 1, 1878.....	738,619,000	703,266,650	240,000,000	\$98,850,000	1,780,735,650
July 1, 1879.....	310,932,500	646,905,500	250,000,000	679,878,110	1,887,716,110
July 1, 1880.....	235,780,400	484,864,900	250,000,000	739,347,800	1,709,993,100
July 1, 1881.....	196,378,600	439,841,350	250,000,000	739,347,800	1,625,567,750
	Continued at $3\frac{1}{2}$ per cent.	Continued at $3\frac{1}{2}$ per cent.			
November 1, 1881.....	161,878,050	401,504,900	250,000,000	739,347,800	1,552,728,750

*The Navy pension fund, amounting to \$14,600,000 in 3 per cents., the interest upon which is applied to the payment of naval pensions exclusively, is not included in the table.

These operations of the Secretary during the present year have largely reduced the amount of interest receivable by the national banks upon the bonds held by them.

During the year 1871, and previous thereto, a large portion of the bonds bore interest at the rate of 6 per cent.; and until the year 1877 all of the bonds bore interest at either five or six per cent. At the present time, more than 65 per cent. of the amount pledged for circulation consists of bonds bearing interest at the low rate of $3\frac{1}{2}$ per cent., and nearly 35 per cent. of them bear interest at the rate of 4 and $4\frac{1}{2}$ per cent. This will be seen from the following table, which exhibits the amounts and classes of United States bonds owned by the banks, including those pledged as security for circulation and for public deposits, on the first day of July in each year since 1865, and upon November 1 of the present year:

Date.	United States bonds held as security for circulation.					U. S. bonds held for other purposes at nearest date.	Grand total.
	6 per cent. bonds.	5 per cent. bonds.	$4\frac{1}{2}$ per cent. bonds.	4 per cent. bonds.	Total.		
July 1, 1865.....	\$170,382,500	\$65,576,600	.....	.....	\$235,959,100	\$155,785,750	\$391,744,850
July 1, 1866.....	241,083,500	86,226,850	.....	.....	327,310,350	121,182,950	448,493,300
July 1, 1867.....	251,430,400	89,177,100	.....	.....	340,607,500	84,002,650	424,610,150
July 1, 1868.....	250,728,950	90,768,950	.....	.....	341,497,900	80,922,500	422,418,400
July 1, 1869.....	255,190,350	87,661,250	.....	.....	342,851,600	55,102,000	397,953,600
July 1, 1870.....	247,855,350	94,923,200	.....	.....	342,778,550	43,980,800	386,759,350
July 1, 1871.....	220,497,750	139,387,800	.....	.....	359,885,550	39,450,800	399,336,350
July 1, 1872.....	173,251,450	207,189,250	.....	.....	380,440,700	31,868,200	412,308,900
July 1, 1873.....	160,923,500	229,487,050	.....	.....	390,410,550	25,724,400	416,134,950
July 1, 1874.....	154,370,700	236,800,500	.....	.....	391,171,200	25,347,100	416,518,300
July 1, 1875.....	136,955,100	239,359,400	.....	.....	376,314,500	26,900,200	403,214,700
July 1, 1876.....	109,313,450	232,081,300	.....	.....	341,394,750	45,170,300	386,565,050
July 1, 1877.....	87,690,300	206,651,050	\$44,372,250	.....	338,713,600	47,315,050	386,028,650
July 1, 1878.....	82,421,200	199,514,550	48,448,650	\$19,162,000	349,546,400	68,850,900	418,397,300
July 1, 1879.....	56,042,800	144,616,300	35,056,550	118,538,950	354,254,600	76,603,520	430,858,120
July 1, 1880.....	58,056,150	139,758,650	37,760,950	126,076,300	361,652,050	42,831,300	404,483,350
July 1, 1881.....	61,601,800	172,348,350	32,600,500	93,637,700	360,488,400	63,849,950	424,338,350
	Continued at $3\frac{1}{2}$ per cent.	Continued at $3\frac{1}{2}$ per cent.					
Nov. 1, 1881.....	53,741,600	187,634,550	31,961,650	92,005,800	369,608,500	56,512,450	426,120,950

The banks also held \$3,486,000 of Pacific Railroad 6 per cents., and \$738,900 of 5 per cents., upon which interest had ceased, which latter amount has since been reduced to \$229,000.

AMOUNT OF UNITED STATES BONDS HELD BY COMMERCIAL BANKS, TRUST COMPANIES, AND SAVINGS BANKS ORGANIZED UNDER STATE LAWS.

The amount of United States bonds held by banks organized under State laws is ascertained from such reports as have been received by the Comptroller, through the courtesy of State officers who have responded to his request for copies of their official returns at the latest dates. From such returns it is found that these institutions held, at different dates during the year 1881, the following amount of United States bonds:

Held by State banks in twenty-one States.....	\$12,048,452
Held by trust companies in five States.....	15,631,573
Held by savings banks in fifteen States.....	210,845,514
Total	238,525,539

The amount held by geographical divisions in 1880 and 1881 was as follows:

Geographical divisions.	1880.	1881.
Eastern States	\$45,230,098	\$40,468,340
Middle States	157,563,757	176,373,889
Southern States	958,470	1,073,460
Western States	2,672,242	5,735,518
Pacific States	7,240,835	14,874,332
Totals	213,665,402	238,525,539

This amount is \$3,201,340 less than that returned to the Commissioner of Internal Revenue, who receives semi-annual reports, for purposes of taxation, not only from banks organized under State laws, but also from private bankers, giving their average capital and deposits, and the amount of such capital invested in United States bonds. From these returns the following table has been compiled, showing, by geographical divisions, the average amount of capital invested in United States bonds for the six months ending May 31, in the years 1879, 1880, and 1881:

Geographical divisions.	Capital invested in United States bonds.		
	By State banks, private bankers, and trust companies.	By savings banks.	Total.
May 31, 1879:			
New England States	\$3,668,967	34,941,378	38,611,345
Middle States	25,686,469	123,818,148	149,504,617
Southern States	3,598,179	88,021	3,679,200
Western States	8,326,402	2,164,668	10,491,070
Pacific States and Territories	5,015,948	1,372,845	6,388,793
United States	46,291,965	162,383,060	208,675,025
May 31, 1880:			
New England States	3,737,093	37,693,200	41,430,293
Middle States	20,564,834	146,301,155	166,865,989
Southern States	2,541,991	1,000	2,542,991
Western States	8,137,554	2,474,557	10,612,111
Pacific States and Territories	3,893,816	2,717,904	6,611,720
United States	38,865,288	189,187,816	228,053,104
May 31, 1881:			
New England States	2,985,496	36,640,795	39,626,291
Middle States	21,908,703	168,617,049	190,525,752
Southern States	1,707,702	21,689	1,729,391
Western States	6,714,946	2,689,447	9,404,395
Pacific States and Territories	5,004,313	6,911,198	11,915,511
United States	38,321,162	214,880,178	253,201,340

The above table gives the average amount of capital invested in United States bonds, from which should be deducted the amount of premium paid at the time of purchase, which cannot be ascertained.

The amount of United States bonds held by the national banks on October 1, 1881, was \$426,120,950, and the average amount held by the other banks and bankers of the country, during the six months ending May 31 last, was \$253,201,340. The total amount held by all the banks and bankers during the last two years is thus shown to be considerably

more than one-third of the whole interest-bearing funded debt of the United States, as follows:

	1880.	1881.
National banks	\$403,369,350	\$426,120,959
Savings banks	189,187,816	214,880,178
State banks and trust companies	24,498,604	21,650,068
Private bankers	14,366,684	16,670,494
Totals	631,422,454	679,322,799

LOANS AND RATES OF INTEREST.

The following table gives the classification of the loans of the banks in the city of New York, in Boston, Philadelphia, and Baltimore, and in the other reserve cities, at corresponding dates in each of the last three years:

OCTOBER 2, 1879.

Classification.	New York City.	Boston, Philadelphia, and Baltimore.	Other reserve cities.	Country banks.	Aggregate.
	47 banks.	99 banks.	82 banks.	1,820 banks.	2,048 banks.
On U. S. bonds on demand	\$8,286,525	\$2,017,226	\$4,360,523	.....	\$14,664,274
On other stocks, bonds, &c., on demand	78,062,085	22,605,795	11,445,079	.....	112,112,959
On single-name paper without other security	22,491,926	13,136,911	7,150,239	.....	42,779,076
All other loans	87,011,366	118,267,128	65,023,494	\$435,154,810	705,456,798
Totals	195,851,902	156,027,060	87,979,335	435,154,810	875,013,197

OCTOBER 1, 1880.

Classification.	47 banks.	101 banks.	83 banks.	1,859 banks.	2,090 banks.
On U. S. bonds on demand	\$3,915,077	\$525,445	\$1,378,168	.....	\$5,818,690
On other stocks, bonds, &c., on demand	92,630,982	30,838,692	16,558,260	.....	140,027,934
On single-name paper without other security	27,755,152	22,542,776	10,402,295	.....	60,700,223
All other loans	114,127,290	137,405,246	75,687,334	\$503,294,724	830,514,594
Totals	238,428,501	191,312,159	104,026,057	503,294,724	1,037,061,441

OCTOBER 1, 1881.

Classification.	48 banks.	102 banks.	87 banks.	1,895 banks.	2,132 banks.
On U. S. bonds on demand	\$2,539,928	\$415,164	\$468,496	\$2,061,256	\$5,064,644
On other stocks, bonds, &c., on demand	97,249,162	39,251,526	24,227,158	35,423,896	196,151,742
On single-name paper without other security	26,935,878	34,465,661	12,904,338	73,114,405	147,420,282
All other loans	120,032,691	137,682,302	96,806,506	464,843,937	819,365,436
Totals	246,757,659	211,814,653	134,406,498	576,043,494	1,169,022,304

In the table below is given a full classification of the loans in New York City alone for the last five years :

Loans and discounts.	October 1, 1877.	October 1, 1878.	October 2, 1879.	October 1, 1880.	October 1, 1881.
	47 banks.	47 banks.	47 banks.	47 banks.	48 banks.
On indorsed paper	\$92, 618, 776	\$83, 924, 333	\$81, 520, 129	\$107, 058, 860	\$112, 049, 004
On single-name paper	15, 800, 540	17, 297, 475	22, 491, 926	27, 755, 152	26, 935, 878
On U. S. bonds on demand	4, 763, 448	7, 003, 085	8, 286, 525	3, 915, 077	2, 539, 928
On other stock, &c., on demand	48, 376, 633	51, 152, 021	78, 062, 085	92, 630, 982	97, 249, 162
On real-estate security	497, 524	786, 514	670, 021	1, 336, 513	236, 100
Payable in gold	4, 319, 014	6, 752, 181			
All other loans	2, 786, 456	2, 670, 371	4, 821, 216	5, 731, 917	7, 747, 567
Totals	169, 162, 391	169, 585, 080	195, 851, 902	238, 428, 501	246, 757, 659

The following table exhibits the amount of loans, capital, surplus, net deposits, specie and paper money in the banks in New York City, in the other reserve cities, in the States and Territories, and in the Union, on October 1, 1881 :

Assets and liabilities.	New York City.	Other reserve cities.	States and Ter- ritories.	United States.
	48 banks.	189 banks.	1,895 banks.	2,132 banks.
Loans	\$246, 757, 659	\$346, 221, 151	\$576, 043, 494	\$1, 169, 022, 304
Capital	51, 150, 000	119, 799, 830	292, 872, 155	463, 821, 985
Surplus	19, 947, 318	34, 162, 895	74, 030, 407	128, 140, 618
Net deposits	268, 780, 373	335, 669, 226	507, 200, 770	1, 111, 639, 369
Specie	50, 627, 368	34, 535, 367	27, 509, 821	112, 672, 556
Legal tender notes and United States certificates	10, 808, 371	21, 899, 231	27, 097, 002	59, 890, 604

The loans of the banks on October 1 were \$1,169,022,304, which is an increase of \$132,000,000 over the corresponding date in last year. The total individual and bank deposits, not deducting the amount due from banks and the clearing-house exchanges, have increased \$225,725,496, and amount to the unprecedented sum of \$1,381,852,887. The ratio of the total loans to capital, surplus, and net deposits was then 68.9 per cent.; in 1880 it was 67.3 per cent.; in 1879 65.3 per cent. The proportion of cash to net deposits was 15.5 per cent. on October 1, 1881, and for the corresponding dates in 1880 and 1879 it was 17.9 and 18.0.

In his report for last year the Comptroller gave tables showing the ratios of loans to capital, surplus and net deposits, and of cash to net deposits, of the banks in New York City, in other reserve cities, and of those elsewhere, on or near October 1 of each year, from 1870 to 1880, inclusive, and he then remarked as follows in reference thereto :

If the ratios of the loans of the banks in New York City to their capital, surplus, and net deposits be examined, it will be found that in October of 1879 and 1880, they were 70.8 per cent., in 1878 but 65.4 per cent., in 1877 but 68 per cent., and in 1876, 65.1 per cent.; and that the loans are now proportionately higher than at any time since 1873. The means of the banks in Boston and the other reserve cities were more fully employed in October than they were at the corresponding dates for the two previous years, though the business of the banks was not as much extended as it was during the four years following the crisis of 1873.

The ratios of the loans of the banks in the country districts were, on October 1, last,

7.3 per cent. less than at the corresponding dates in 1875, and 5.2 per cent. less than in 1877. The opportunities for using money in this group of banks are not in proportion to the increase of deposits, and their balances in other banks have by no means diminished.

It will surprise those whose attention has not heretofore been called to the subject to find how closely the means of the banks in the commercial cities have been employed during the last eleven years, notwithstanding the variations in rates of interest, and particularly during the last two years, when money has been so abundant and the deposits have so rapidly increased. It will be seen that prior to 1876, with the exception of a single year, the loans in New York exceeded the net deposits, while since that time, though there has been considerable variation, the net deposits have been somewhat in excess of the loans at the dates given. In the other principal cities, which continually keep large amounts of money in New York subject to demand, and thus diminish their own net deposits, as given in the above table, the loans have always largely exceeded their deposits. The same remark is true of the banks in the country districts which have in New York, as well as in other cities, large amounts of money on deposits subject to call. The capital of this class of banks is also much larger as compared with their deposits than is that of the banks in the large cities, and their loans therefore relatively greater.

The same comments apply with equal force to the ratios shown by the returns for October 1 of the present year, as may be seen from the following table:

Dates.	New York City.	Other reserve cities.	States and Territories.	United States.
	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
October 1, 1881	72.6	70.8	66.4	68.9
October 1, 1880	70.8	67.7	65.7	67.3
October 2, 1879	70.8	65.4	63.9	65.7

The ratios of cash to net deposits for the same dates were as follows:

Dates.	New York City.	Other reserve cities.	States and Territories.	United States.
	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
October 1, 1881	22.9	16.8	10.8	15.5
October 1, 1880	26.4	18.5	12.1	17.9
October 2, 1879	24.7	19.4	12.7	18.0

In reference to reserves the Comptroller last year remarked as follows:

The amount of legal cash reserve required of the banks in New York City is 25 per cent. of their deposits, of the banks in the other reserve cities one-half of this ratio, and of the banks in the country districts 6 per cent. of their deposits.

The banks in the interior, if we consider their large deposits elsewhere, are as a rule found to be much stronger in available means than the banks in New York City; while the reverse of this should always be true when such large balances, amounting to more than 100 millions of the funds of other banks, are constantly on deposit in the latter city subject to demand.

The amount of legal reserve required to be held by the banks was largely reduced by the act of June 20, 1874, the provision requiring reserve on circulation having been repealed, and the percentage held in the larger cities has been greatly diminished during the past few years. The sudden and enormous increase of individual and bank deposits in the commercial centers should be accompanied, not only by the reserve required by law, but by a much greater percentage of coin and a much smaller expansion of loans, if the banks would check unhealthy speculation, and keep themselves in condition for an adverse balance of trade and for the legitimate demands of the depositors and correspondents who confide in them.

On October 1 of the present year the aggregate reserve held by the New York City banks, including the five per cent. redemption fund,

was 23.3 per cent. only, falling below the amount required by law, and similar deficiencies were shown by previous statements of the clearing-house; but the returns of the banks to the clearing-house for the weeks ending October 27 and 29 following, show a contraction of loans and reduction of liabilities, and a slight excess of reserve over the amount required by law. The reserves in the other reserve cities, which include the amount held by agents in New York, were considerably less than at the corresponding date last year, although still in excess of the amount required by law, being 30 per cent. of deposits; while the total reserves of the banks in other localities were, as usual, very strong, amounting to 31.2 per cent. of the net deposits.

The loans and deposits for each year since resumption day, on January 1, 1879, have increased largely in each group of banks, while the *cash* reserves in each are being gradually reduced. It is evident that these deposits consist, to a much greater extent than usual, of the avails of loans placed to the credit of dealers. This exhibit shows that the banks are rapidly expanding; and there are many indications that this rapid increase is not the result of legitimate business, but of venturesome speculation, largely consequent upon the importation of coin and increased issues of silver certificates and bank notes. The increase in the amount of United States bonds held by the banks has been 13 millions during the last year, but it is 15 millions less than at a corresponding date in 1879. This is somewhat surprising, when it is considered that $3\frac{1}{2}$ per cent. bonds can be purchased at about par, and that the rate of interest paid on deposits in New York City is from two to three per cent. only.

The attention of Congress has previously been called to section 5200 of the Revised Statutes, which places restrictions upon loans, and to the difficulty of enforcing its provisions. In cities where large amounts of produce are received and stored, it is represented that it is impossible for the banks to transact this class of business, if restricted to loans for an amount not exceeding in any instance one-tenth of their capital. It is true that the limitation does not apply to loans upon produce in transit, where the drafts are drawn on existing values; but if produce is stored instead of being shipped, large loans cannot be made except in violation of law. In such case the Comptroller has no means of enforcing the law, except by bringing a suit for forfeiture of charter, and this course might result in great embarrassment to business, as well as loss to many innocent stockholders of the banks. It is evident that the law should be so amended as to exclude from the limitation mentioned legitimate loans upon produce or warehouse receipts, as well as loans upon United States bonds.

Large loans are also continually being made upon other stocks and bonds, and these loans are largely made to stock-brokers, the result being to assist and promote speculative operations upon the stock board. The provision of law mentioned is valuable, so far as it affects banks outside of the large commercial centers, as it provides for a just distribution of loans; but it is recommended that the limit be increased to ten per cent. upon the combined capital and surplus, and that loans upon United States bonds be not limited in amount. It is also recommended that the limit for loans upon stocks and bonds be increased to fifteen per cent. upon capital and surplus, and that such penalty be then imposed for exceeding this limit as would make a violation of the provision unprofitable if the penalty were collected. It is important that some amendment of this kind be enacted, or that means be provided for enforcing the provisions of the section as it now stands.

RATES OF INTEREST IN NEW YORK CITY, AND IN THE BANK OF ENGLAND AND THE BANK OF FRANCE.

The average rate of interest in New York City for each of the fiscal years from 1874 to 1881, as ascertained from data derived from the Journal of Commerce and The Commercial and Financial Chronicle, was as follows:

1874, call loans, 3.8 per cent.; commercial paper, 6.4 per cent.
 1875, call loans, 3.0 per cent.; commercial paper, 5.6 per cent.
 1876, call loans, 3.3 per cent.; commercial paper, 5.3 per cent.
 1877, call loans, 3.0 per cent.; commercial paper, 5.2 per cent.
 1878, call loans, 4.4 per cent.; commercial paper, 5.1 per cent.
 1879, call loans, 4.4 per cent.; commercial paper, 4.4 per cent.
 1880, call loans, 4.9 per cent.; commercial paper, 5.3 per cent.
 1881, call loans, 3.8 per cent.; commercial paper, 5.0 per cent.

The average rate of discount of the Bank of England for the same years was as follows:

During the calendar year ending December 31, 1874, 3.60 per cent.
 During the calendar year ending December 31, 1875, 3.23 per cent.
 During the calendar year ending December 31, 1876, 2.61 per cent.
 During the calendar year ending December 31, 1877, 2.91 per cent.
 During the calendar year ending December 31, 1878, 3.78 per cent.
 During the calendar year ending December 31, 1879, 2.50 per cent.
 During the calendar year ending December 31, 1880, 2.76 per cent.
 During the fiscal year ending June 30, 1881, 2.74 per cent.

The rate of interest in the city of New York on December 2, as derived from the Daily Bulletin, was, on call loans, from 4 to 6 per cent., and on commercial paper from 6 to 7 per cent.

During the present year the rate of discount of the Bank of England has been changed six times, as follows: On January 13, increased from 3 to 3½ per cent.; February 17 reduced to 3 per cent., and on April 28 further reduced to 2½ per cent.; on August 18 increased to 3½ per cent.; August 25 to 4 per cent.; and again increased on October 6 to 5 per cent.

The rate of the Bank of France has been changed but twice during the present year, and in each instance there was an increase, as follows: On August 25 from 3½ to 4 per cent., and on October 20 from 4 to 5 per cent., which is the rate at the present time. The bank rates of discount for the week ending November 12 were, in Berlin, 5½ per cent., Amsterdam, 4 per cent., Brussels, 5½ per cent., Vienna, 4 per cent., and St. Petersburg 6 per cent.*

DUTIES OF DIRECTORS AND EXAMINERS.

The recent failure of The Mechanics' National Bank of Newark has called the attention of the public directly to the duties of bank directors and of examiners of national banks.

Section 5147 of the Revised Statutes provides that each director, when appointed or elected, shall take an oath that he will, so far as the duty devolves on him, diligently and honestly administer the affairs of such association, and will not knowingly violate or permit to be violated any of the provisions of this act. Section 5136 also provides that the association shall have power to prescribe, by its board of directors, by-laws not inconsistent with law, regulating the manner in which its stock shall be transferred, its directors elected or appointed, its officers appointed, its property transferred, its general business conducted, and the privileges granted to it by law exercised and enjoyed.

* The Economist, London, November 12, 1881.

In accordance with the provisions of this last named section, by-laws are generally adopted by national banks soon after their organization, which usually contain, among other provisions, sections similar to the following:

There shall be a standing committee, to be known as the "Exchange Committee," appointed by the board, every six months, to continue to act until succeeded, who shall have power to discount and purchase notes and bills and other evidence of debts, and to buy and sell bills of exchange, and who shall, at each regular meeting, make a report of the notes and bills discounted and purchased by them since their last previous report.

There shall be appointed by the board every three months a committee, whose duty it shall be to examine into the affairs of the bank, to count its cash, and to compare its assets and liabilities with the balances on the general ledger for the purpose of ascertaining that the books are correctly kept and the condition of the bank corresponds therewith, and that the bank is in a sound and solvent condition; the result of which examination shall be reported to the board at its next regular meeting.

The object of these by-laws is, first, to keep the board of directors continuously informed what notes and bills are discounted, and to furnish them with a detailed account thereof; and secondly to establish a check by the directors upon the cashier, teller and bookkeeper of the bank, to whose immediate custody and control the assets and accounts of the bank are committed. A method is thus provided by which the diligent and continuous administration of the directors, which is required by their oaths, shall be performed.

It is thus seen that both the laws of the United States and the by-laws adopted by the directors themselves, under the law, in clear terms define their duties. The men employed by them in the banks are under their supervision, the law providing—

That the bank shall have power to elect or appoint directors, and by this board of directors to appoint a president, vice-president, cashier, and other officers, define their duties, require bonds of them and fix the penalty thereof, dismiss such officers or any of them at pleasure, and appoint others to fill their places.

The duties of the board of directors are plainly defined, and however innocent they may be of any intention of wrong, they are responsible for the safety of funds committed to their care. If it can be shown that any of them had notice of illegal transactions, it is a serious question whether they are not legally bound to make good the loss which may occur; and it is a question whether they are not also liable for losses which may occur from neglect of duty, even without notice. If this is not the just and proper construction of the present law, then it becomes a subject for the consideration of Congress, whether additional legislation upon this point is not required. The National Bank Act is full of restrictions, to which reference has already been made in another portion of this report, such as those requiring an adequate reserve; the enforced accumulation of the surplus; the method of increasing and reducing the capital stock and its prompt restoration if impaired; the prohibition against making loans on real estate and on the security of their own shares of stock, or of accommodation or other loans than business paper in excess of one-tenth of the capital of the bank; the prohibition against the declaration of dividends unless earned; against certifying checks without the necessary deposit; and many other similar provisions. These restrictions are intended to protect these institutions, by imposing upon them general rules, which experience has shown may be properly done by the government *without its thereby becoming the guardian of the bank, or of the moneys of its depositors or stockholders, or being in any way responsible for the management of its funds.* It is the duty of the examiner to ascertain whether the officers of the bank and its directors are complying with the requirements of the law

and whether they are in any way violating any of its provisions, to the end that in such case they may be enforced by the proper authority.

The stockholders elect the directors, who are usually men not only of high character and well known in the community where the bank is located, but are generally also large stockholders in the bank, and having therefore each a personal interest in its prosperity and good management. The depositors confide in the bank because they believe the directors will manage its affairs honestly and diligently, and will employ honest and faithful servants for that purpose. They know that the bank is organized under laws which contain wholesome restrictions, and that it is the duty of the Comptroller, so far as he can through his corps of examiners to inform himself of the condition of the bank, and to require that its business shall be conducted in conformity with law.

The examiner can have but a limited knowledge of the habits and character of those employed in the bank. If the teller is making false entries, and daily abstracting the funds of the bank; if the bookkeeper is keeping false accounts and rendering untrue statements; if the cashier is placing forged paper among the bills receivable and upon the register book, and transmitting such paper to distant places where it is purported to be payable, it is not possible for an examiner, in a day or two, to unravel this evil work, which may have continued for months, and obtain a correct balance sheet. A full and complete examination of the bank necessitates not only counting the cash, proving the bills receivable and stock ledger, comparing the individual deposit accounts with the general ledger, and ascertaining if the business of the bank is conducted in accordance with law; but, also, the thorough examination of all accounts, the verifying of accounts-current; and ascertaining by telegraph or letter the correctness of such verification, the calling in of every depositor's book, and correspondence with every bank or banker doing business with the bank.

Examinations should be periodically made by a competent committee, selected from the board. The directors have abundant means at their command, and if they have any reason to suspect dishonesty or fraud, it is their business to investigate thoroughly, and they should employ experts to assist them in so doing. The national bank examiners have, in fact, been frequently called upon by the directors of both national and State banks for this purpose; and if it is the intent of the law that the national banks shall be thus searchingly examined, it should be so amended as to make this intent clear, and should also make provision for the necessary compensation for such service. The small compensation now provided does not contemplate a yearly auditing of all the accounts of a bank by the examiner, as the pay is entirely inadequate for such a work—the amount allowed for the examination of banks of like capital being the same, without reference to the difference in the volume of their business. The inspection by an examiner of a small bank is usually completed in a day; of larger banks, through the aid of an assistant, in two or three days. But a thorough analyzing and scrutiny of everything would require one or two weeks; and if fraud were suspected it might continue for months without entirely satisfactory results.

The reports of the bank, as made to the Comptroller five times in each year, are each published in a newspaper where the bank is located, and every stockholder has, therefore, an opportunity to scrutinize these statements, and to make inquiry of the directors in reference to the affairs of the association.

The detection of embezzlement may occur as an incident, but it is not

the principal object, of the system of bank examinations. It is peculiarly the business of the directors, who are daily or weekly in session, to keep themselves informed of the habits and characters of their employes, to see that their time is given to the service of the bank, and that they are not engaged in speculations, and thus, by continuous watchfulness, to prevent defalcations on the part of their servants; while it is the business of the examiner to detect frauds so far as in his power, and in his occasional visits to see that the directors are loaning the funds, and, with the other officers, managing the affairs of the bank strictly according to the provisions of the law. The examiner's visits are usually made about once a year, while the directors are at hand at all times. Faithful performance of the duties of each gives assurance of almost absolute safety. Lax performance of duty on the part of either invites disaster. The directory must continuously look after its own servants. The examiner looks after the acts of the directors.

The report of the examiner is confidential. It is for the use of the Comptroller's office only, and is in no sense a certificate of the good condition of the bank. In many instances the capital stock of a bank has thus been found to be impaired, and the deficiency has been made good without the knowledge of the general public. In other instances banks have been obliged to pass their usual dividends, using their earnings to liquidate all bad and doubtful debts—the number of banks passing dividends during the present year being 175; in 1880, 230; in 1879, 304; and in 1878, 343.

Hundreds of instances have occurred annually, and many are occurring daily, wherein the banks, under the reports of the examiner, are notified of violations of the act and are brought under the discipline of the law. The betterment of the condition of the banks, and the enforcement of the requirements of the law, are part of the continual and ordinary supervision exercised by this Office. It is a supervision and labor not seen or known of by the general public, whose attention is only arrested when some sudden or unexpected failure occurs; and this simply illustrates the fact that, with the best endeavors, and the most careful supervision by this Office, such disasters may happen in the many contingencies of administering difficult and extensive duties, if directors neglect to exercise that continuous vigilance for which they were elected, and which they have sworn to perform.

The Mechanics' National Bank of Newark was placed in the hands of the receiver on November 2 last. It had a capital of \$500,000, a surplus of \$400,000, and deposits of over \$2,500,000. The capital and surplus are lost, through the criminal conduct of the cashier, and the stockholders are personally liable for an amount equal to the capital stock. The depositors will, it is estimated, receive at the outcome from 60 to 80 per cent. of their claims, depending upon the amount collected from the stockholders and that received from the estate for whose benefit the funds of the bank are alleged to have been abstracted, which estate is also now in the hands of a receiver appointed by the court. This bank was many times examined by skilled accountants of great experience, but it cannot be denied that some of them were misled by the criminal cashier, who, through his apparently high character and standing, so long deceived not only the directors, but every one with whom he had business relations. The examination of August 14, 1879, was conducted by two experienced experts, but was, as I am informed, rendered useless by a forged telegram purporting to be from the correspondent of the bank in New York. The examiner, on August 16, 1880, verified the accounts of correspondents, as he was specially instructed to

do in a letter from the Comptroller in June previous; but he also was deceived by a forged letter from the New York correspondent, skillfully planned for this purpose, addressed to the examiner, received through the mail, and bearing the New York post-mark. Either of these examinations would have disclosed the robbery of the cashier, if the examiners had not been deceived by forgeries which would have been likely to mislead the most thorough expert.

It is, however, far from correct to represent that similar defalcations in national banks have not been previously discovered. The greatest defalcation in the history of the government, of eleven hundred thousand dollars, in the office of the assistant treasurer of New Orleans, which had certainly existed, in whole or in part, for more than a year, was discovered nearly fifteen years ago by an officer of this bureau, which discovery also resulted in the disclosure of a large deficiency in the First National Bank of New Orleans, and the placing of that bank in the hands of a receiver. Since that time many of the other banks which have failed have been placed in the hands of receivers through the vigilance of bank examiners; and in many other instances officers of solvent and insolvent banks have, through the same means, been indicted and convicted for criminal acts. The bank examiners in New York City and Boston are nominated by the clearing-houses of those cities, and many other examiners now employed are men of the highest character, who have for years rendered excellent service. It is of the greatest importance that all men employed in this branch of the public service shall be well-trained and fitted for their work. It is not claimed that every examiner employed is a first-class expert—the compensation authorized is not sufficient for that purpose in many small districts. If State lines can be disregarded in the appointment of examiners, and men be selected for these positions upon merit alone, and kept well employed, a corps of skilled examiners would soon be engaged in this work, who would reflect the highest credit upon this branch of the public service. The records of this office show, however, that only one among all the examiners ever appointed has been found guilty of wrongdoing, while in no branch of the government service have men performed more faithful duty than those who have been engaged in the examinations of the national banks.

Such disasters do not exhibit the weakness of the banking system, but rather the weakness and wickedness of human nature. The system is strong, and carefully and elaborately guarded. Private companies and individuals are continuously suffering from embezzlements and forgeries. It is scarcely to be expected, if a robber or a forger is placed in control of all of its assets, that a national bank can be saved from disaster by the occasional visits of an examiner. Some additional legislation will be required; but there is not so much necessity for additional restrictions as there is for increased care upon the part of examiners, and increased diligence and sagacity on the part of directors who are in charge of great trusts.

The Pacific National Bank of Boston suspended on November 18 ultimo. The last report of the examination of this bank gave what seemed to be a thorough exhibit of its affairs. A long communication was addressed by the Comptroller to the directors of the bank on February 19 last informing them of such irregularities as then existed in the conduct of its business. They were specially informed that the irregular and illegal practice of loaning the credit of the bank by the issue of certificates must be discontinued. In reply to this communication a letter from the president of the association was received on February 28, explaining the irregulari-

ties referred to. In regard to the issuing of the certificates he said that "never in a single instance has any stipulation been made by us in regard to any certificate issued to any party. They are issued in regular form, and are payable at any moment upon presentation." To this it was replied by the Comptroller on March 3 that—

The examiner distinctly stated in his recent report that "loans are sometimes made by the issuing of demand certificates, and parties obtaining loans in this way indorse the certificates and pledge them as collateral, or stipulating the time of payment for them, have them regularly discounted, and thus raise money indirectly from other parties and banks." If this statement be correct, the bank is lending its credit, which it is not authorized by law to do, and the practice must, as stated in my letter of the 19th ultimo, be discontinued.

That this information was brought to the attention of the directors is evident from a letter received since the date of suspension, on the 25th instant, from the person who made the examination, which says:

Had your letter, which you wrote after my last examination, which was read by Mr. Benyon, the president, to the board, as you requested, been heeded, the present condition of things would have been avoided.

Such a letter, in any properly-conducted bank, addressed by the Comptroller to a board of directors composed, as was the case in this instance, of prominent merchants and business men, should have been sufficient to correct the abuse and save the bank from the disaster which has occurred.

The examiner also informs me that during the examination, and subsequent thereto, he called special attention of the directors to the hazardous manner of doing business, and urged them to follow closely the president and examine loans made by him and the way in which his business was conducted, and was promised by more than one director that close attention would be given to the whole matter. The directors thus had full information in reference to the irregular and illegal methods of the bank which have since caused its ruin.

The law should certainly be so amended as to make it a criminal offense for an officer of a bank clandestinely to make loans, either by the use of certificates, as in this case, or otherwise.

RETIREMENT OF NATIONAL-BANK NOTES AND WITHDRAWAL OF BONDS HELD AS SECURITY THEREFOR.

The only legislation in reference to the national banks during the last session of Congress was contained in section 5 of "the funding act of 1881," which was as follows:

SEC. 5. From and after the first day of July, eighteen hundred and eighty-one, the three per centum bonds authorized by the first section of this act shall be the only bonds receivable as security for national-bank circulation, or as security for the safe-keeping and prompt payment of the public money deposited with such banks; but when any such bonds deposited for the purposes aforesaid shall be designated for purchase or redemption by the Secretary of the Treasury, the banking association depositing the same shall have the right to substitute other issues of the bonds of the United States in lieu thereof: *Provided*, That no bond upon which interest has ceased shall be accepted or shall be continued on deposit as security for circulation or for the safe-keeping of the public money; and in case bonds so deposited shall not be withdrawn, as provided by law, within thirty days after interest has ceased thereon, the banking association depositing the same shall be subject to the liabilities and proceedings on the part of the Comptroller provided for in section 5234 of the Revised Statutes of the United States: *And provided further*, That section four of the act of June twentieth, eighteen hundred and seventy-four, entitled "An act fixing the amount of United States notes, providing for a redistribution of the national-bank currency, and for other purposes," be, and the same is hereby, repealed; and sections 5159 and 5160 of the Revised Statutes of the United States be, and the same are hereby, re-enacted.

This act was vetoed by the President.

The number of national banks, which deposited legal tender notes for

the purpose of obtaining possession of their bonds, in anticipation of the passage of this bill, was 141. These banks were located in twenty-four States, and the amount of legal tender notes deposited by them was \$18,764,434, as follows:

States and cities.	No. of banks.	Amount.	States and cities.	No. of banks.	Amount.
Philadelphia	6	\$2,500,800	New York City	9	\$2,843,849
Pennsylvania	14	2,083,300	New York	23	1,834,600
Boston	4	1,034,100	New Jersey	5	837,000
Massachusetts	2	81,000	Indiana	10	1,080,000
Connecticut	10	1,675,400	Missouri	3	164,745
Montana	1	86,000	Virginia	1	45,000
District of Columbia	1	72,000	Ohio	19	1,402,610
Rhode Island	2	385,200	Minnesota	3	135,000
Nebraska	2	171,900	Kentucky	1	319,900
Kansas	3	81,000	Michigan	1	27,000
Illinois	10	845,900	Iowa	4	100,410
Maine	2	135,000	Vermont	3	463,460
North Carolina	1	135,000	Wisconsin	1	21,150
Maryland	1	72,000			
			Totals	141	18,764,434

Only about one-third of the bonds which were thus released were subsequently redeposited, and for some months thereafter the total amount of bonds redeposited by the 141 banks which reduced their circulation was less than 7 millions. The Third National Bank of New York, which withdrew \$840,000 of bonds, soon thereafter disposed of the same to the Government, and has not since made any deposit whatever. The same statement may be made in reference to eight other large banks, which withdrew bonds amounting to over two millions of dollars, and also to many other smaller banks—thus showing that they withdrew their bonds because they desired control of them, and not for the purpose of arbitrarily reducing circulation. The Comptroller has been unable to obtain any evidence that there was a combination on the part of the banks to deposit legal tender notes and withdraw bonds for the purpose of deranging the money market.

Since the adjournment of Congress, only \$2,394,545 of legal-tender notes have been deposited under the act of June 20, 1874, for the purpose of retiring circulation, and these notes have been redeemed without any expense whatever to the Government of the United States—the cost thereof having been paid from the five per cent. redemption fund. The bonds now held are chiefly $3\frac{1}{2}$ and 4 per cents, there being 241 millions of the former and 92 millions of the latter. The amount of interest received from an investment in either class of these bonds is nearly the same, and there is but little disposition to deposit legal-tender notes for the purpose of withdrawing them. Some banks take occasion to withdraw their 4 per cents, for the purpose of realizing the large premium of 16 per cent., which they now bear, as this premium can be used for the purpose of liquidating any losses which may occur in their business. The $3\frac{1}{2}$ per cent. bonds are being frequently called by the Secretary, and the banks may therefore have occasion to withdraw them after interest has ceased, and it is important that they continue to have this privilege, upon a deposit of lawful money as now provided by law.

The amount of loans of the national banks in New York City on October 1, 1881, was 246 millions, and 97 millions of this amount was payable on demand; the total amount of loans of all the banks was 1,169 millions, of which 196 millions was demand loans. It is probable that the proportion of demand loans held by the State banks is fully as great. Any proceeding which would tend to bring on a panic, or derange the money market in New York, would, first of all, affect the

value of the stocks and bonds held by the banks as securities for these loans. It would be directly against the interest of the bank to pursue such a course, and it is a new principle in banking to assume that banking institutions will so conduct their business as to depress the value of securities which they themselves hold. If the banks, however, either National or State, or private bankers, should at any time desire to derange the market, they could do so, independently of any legislation by Congress, by calling in their demand loans. Such a course would be much more simple and easy of accomplishment than the depositing of legal-tender notes in the Treasury, and it would be much more effective. If, however, Congress shall consider it advisable to prevent the banks from depositing in the Treasury for this purpose large amounts of coin or other lawful money, then section 4 of the act of June 20, 1874, may be so amended as to require those desiring to withdraw bonds to give a reasonable notice of their intention to do so, before completing the transaction.

When bonds deposited to secure the circulation of the national banks are called for payment by the government, it is necessary that the banks should withdraw them for redemption. This they can do, either by substituting other bonds or by depositing, under section 4 of the act of June 20, 1874, lawful money, to retire the circulation secured by the bonds which they desire to withdraw. The most convenient method for the banks is to avail themselves of the provision of section 4 referred to, as in many cases they desire permanently to withdraw bonds, without substitution. Prior to May 23 last, the Treasurer of the United States, and his predecessors in office, had, as a matter of convenience both to the banks and the government, permitted the redemption of called bonds by the following method: The banks sent a power of attorney, authorizing the Comptroller to withdraw the bonds, and the Treasurer of the United States to assign them to the Secretary of the Treasury for redemption on account of the bank, as much of the proceeds as might be necessary being used to retire the circulation secured by the bonds. The bonds were never out of the hands of the officers of the Treasury Department. The banks were thus relieved from the necessity of first sending in the money to retire their circulation, and the Government was enabled to get in its called bonds with more promptitude. On May 23, however, the Treasurer declined longer to allow this method of withdrawal and redemption, alleging that the proceeds of these bonds were coin, and not legal-tender notes, and that section 4 of the act of June 20 requires deposits for the retirement of circulation to be made in legal-tender notes only.

On June 1 the Comptroller addressed a letter to the Secretary of the Treasury, in which he stated the position taken by the Treasurer, and "that he declined to receive gold coin, which is a legal tender in payment of all debts, and insisted upon a deposit of United States notes, which are but promises to pay coin on demand." The Comptroller dissented from this ruling of the Treasurer, and held that the act, properly construed, authorized the receipt of "lawful money," which includes gold and silver coin as well as United States notes, and requested that the question be referred to the Attorney-General for his construction of section 4 of the act of June 20, 1874.

On the 6th of June the Secretary referred the matter to the Attorney-General, and on the 14th of the same month the latter officer decided that "the banks may withdraw their bonds upon the deposit of the requisite amount of any kind of lawful money." He said, further, that—

The language of section 4 is almost too unambiguous for construction, as it expressly confers upon national banking associations the right to deposit sums of not less than

\$9,000 in lawful money, and to take up the bonds deposited for security of circulating notes; and that these words, as here used, possess their ordinary signification is apparent from the phraseology of concomitant and other provisions of law, and from considerations touching the general subject.

He also quoted a decision of his predecessor on a similar point, in confirmation thereof. On the same date that this decision was rendered by the Attorney-General, the Secretary of the Treasury addressed another letter to him, in which two additional questions in reference to this matter were asked: First, whether, under section 3 of the act approved June 20, 1874, chapter 343, a national banking association may deposit any lawful money other than United States notes for redemption of its circulating notes; and, second, whether the holders of the notes of any solvent national banking association may demand of the Treasurer, under the provision of sections 3 and 4 of that act, redemption of such notes in United States notes?

On June 30, 1881, the Attorney-General replied, and, as to the first question, decided that a bank may deposit coin for the purpose mentioned in the 3d section as above quoted. In answer to the second question, he said:

I think the Treasurer, while having the privilege, under sections 3 and 4 of said act, to redeem bank circulation in United States notes, has the right to pay them in coin. The government notes are promises to pay dollars, and for such promises the thing promised may properly be substituted by the promiser, and that the act of June 20, 1874, chapter 343, was not intended to repeal or affect the general provisions of the law (Revised Statutes, section 3585, *et seq.*) making the coin of the United States legal tenders in all payments.

This decision removed all the distinctions which had been previously insisted upon by the Treasurer of the United States, as to the kind of lawful money that might be received or paid in these transactions.

NUMBER, CAPITAL AND DEPOSITS OF NATIONAL BANKS, STATE AND SAVINGS-BANKS, AND PRIVATE BANKERS.

The capital of the 2,115 national banks in operation on June 30, 1881, as will be seen by a table in the Appendix, was \$460,227,835, not including surplus, which fund at that date amounted to more than 126 millions of dollars; while the average capital of all the State banks, private bankers and savings banks, for the six months ending May 31, 1880, was but \$210,738,203. The latter amount is but little more than one-third of the combined capital and surplus of the national banks.

The following table exhibits in a concise form, by geographical divisions, the total average capital and deposits of all State and savings-banks and private bankers in the country, for the six months ending May 31, 1881:

Geographical divisions.	State banks and trust companies.			Private bankers.			Savings banks with capital.		Savings banks without capital.	
	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Capital.	No.	Deposits.
New England States.....	41	\$111.26	\$101.97	80	\$4.70	\$5.16	1	\$.02	19	\$424.40
Middle States.....	218	39.28	189.78	938	55.40	94.11	7	.61	4.68	174.43
Southern States.....	240	24.71	42.43	258	5.59	17.32	6	.44	.84	3.12
Western States and Territories.....	479	41.94	132.44	1,762	27.64	125.26	22	3.15	31.90	28.84
United States.....	978	113.19	385.62	3,038	93.33	241.85	36	4.22	37.61	629.86

The table below exhibits the capital and net deposits of the national banks on June 30, 1881, together with the aggregate average capital and deposits of all classes of banks other than national, for the six months ending May 31, 1881:

Geographical divisions.	State banks, savings-banks, private bankers, &c.			National banks.			Total.		
	No.	Capital.	Deposits.	No.	Capital.	Net deposits.	No.	Capital.	Deposits.
		<i>Millions.</i>	<i>Millions.</i>		<i>Millions.</i>	<i>Millions.</i>		<i>Millions.</i>	<i>Millions.</i>
New England States	546	12.0	429.2	552	165.9	208.6	1,098	177.9	637.8
Middle States	1,337	95.3	717.0	664	171.7	599.7	2,001	267.0	1,316.7
Southern States	507	30.7	61.8	184	31.1	59.5	691	61.8	121.3
Western States and Territories	2,201	72.7	319.4	715	91.5	272.1	3,006	164.2	591.5
United States	4,681	210.7	1,527.4	2,115	460.2	1,139.9	6,796	670.9	2,667.3

From this table it will be seen that the total number of banks and bankers in the country at the date named was 6,796, with a total banking capital of \$670,966,043, and total deposits of \$2,667,343,595.

In the Appendix will be found similar tables for various periods, from 1875 to 1881, where will also be found other tables giving the assets and liabilities of State institutions during the past year, so far as they could be obtained from the official reports of the several State officers.

A table arranged by States and principal cities, giving the number, capital and deposits, and the tax thereon, of all banking institutions other than national, for the six months ending May 31, 1881, and for previous years, will also be found in the Appendix.

The following table exhibits, for corresponding dates nearest to May 31 in each of the last six years, the aggregate amounts of the capital and deposits of each of the classes of banks given in the foregoing table:

Years.	National banks.			State banks, private bankers, &c.			Savings banks with capital.			Savings banks without capital.			Total.		
	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Capital.	Deposits.
		<i>Mill's</i>	<i>Mill's</i>		<i>Mill's</i>	<i>Mill's</i>		<i>Mill's</i>	<i>Mill's</i>		<i>Mill's</i>	<i>Mill's</i>		<i>Mill's</i>	<i>Mill's</i>
1876...	2,091	500.4	713.5	3,803	214.0	480.0	26	5.0	37.2	691	844.6	6,811	719.4	2,075.3	
1877...	2,978	481.0	768.2	3,799	218.6	470.5	26	4.9	38.2	676	843.2	6,579	704.5	2,126.1	
1878...	2,956	470.4	677.2	3,709	202.2	413.3	23	3.2	26.2	668	803.3	6,456	675.8	1,920.0	
1879...	2,948	455.3	713.4	3,639	197.0	397.0	29	4.2	36.1	644	747.1	6,360	656.5	1,893.5	
1880...	2,976	455.9	900.8	3,798	190.1	501.5	29	4.0	34.6	629	788.0	6,532	650.0	2,219.9	
1881...	2,115	460.2	1,139.9	4,016	206.5	627.5	36	4.2	37.6	629	862.3	6,796	670.9	2,667.3	

PRIVATE BANKERS.

In the Appendix will be found a table giving by geographical divisions, and by States, Territories and principal cities, the number of State banks, savings banks, trust and loan companies and private bankers of the country, together with the amount of their capital and deposits, and the amount invested by them in United States bonds. The first official information of this character ever published in regard to the private bankers of the country was contained in a table in the Comptroller's report for 1880. From the table in the Appendix, mentioned above, the following information in reference to the private bankers in

sixteen of the principal cities has been separated, it being thought that it will prove of special interest:

Cities.	Number of banks.	Capital.	Deposits.	Invested in U. S. bonds.
Boston.....	47	\$4,085,097	\$2,570,068	\$1,003,343
New York City.....	508	45,482,515	45,414,376	9,670,751
Albany.....	3	550,000	1,611,470	351,000
Philadelphia.....	52	1,890,614	6,174,785	224,206
Pittsburgh.....	7	563,910	2,025,477	20,374
Baltimore.....	19	773,657	2,389,032	195,364
Washington.....	6	364,000	3,747,703	287,029
New Orleans.....	5	32,000		
Louisville.....	3	178,000	728,464	
Cincinnati.....	8	812,167	3,863,817	280,205
Cleveland.....	4	55,000	963,938	8,967
Chicago.....	24	2,004,197	10,455,063	172,569
Detroit.....	7	161,256	945,669	7,333
Milwaukee.....	4	64,667	530,047	350
Saint Louis.....	11	261,302	304,976	44,405
San Francisco.....	9	1,275,918	8,271,660	104,074
Totals.....	717	58,534,300	80,996,545	12,370,012

The following table gives similar information for the thirty-one States and Territories, exclusive of the cities in the above table, having an amount of capital in excess of \$100,000. In this table the number of private bankers is 2,255; the aggregate amount of capital, \$34,169,435; and of deposits, \$148,178,652, the average capital being \$15,152, and the average deposits \$65,711:

'States and Territories.	Number of banks.	Capital.	Deposits.	Invested in U. S. bonds.
Illinois.....	310	\$4,183,346	\$21,656,149	\$1,245,738
Pennsylvania.....	172	4,140,679	19,978,565	288,461
Ohio.....	213	4,119,220	19,931,774	656,222
Indiana.....	106	3,130,268	11,870,164	571,960
Iowa.....	276	2,975,737	10,388,843	67,287
Texas.....	107	2,560,951	7,033,240	14,000
New York.....	163	1,551,247	12,690,067	264,286
Michigan.....	137	1,213,796	5,218,413	74,464
Missouri.....	81	1,120,244	6,843,267	134,142
Kansas.....	135	1,001,172	4,076,393	32,000
Wisconsin.....	79	848,748	4,901,883	111,000
Minnesota.....	89	678,227	2,772,567	45,846
Nebraska.....	86	675,300	2,053,586	14,070
Alabama.....	21	564,086	1,372,342	800
Colorado.....	51	547,827	2,705,441	15,000
Montana.....	14	512,706	904,498	
Georgia.....	30	478,910	1,308,131	7,000
Oregon.....	12	436,500	973,519	250,000
California.....	22	387,709	1,022,562	
Virginia.....	18	368,792	2,102,077	35,000
Kentucky.....	23	368,731	1,936,815	80,000
Rhode Island.....	7	358,181	462,268	32,613
Mississippi.....	11	314,579	833,326	48,200
Nevada.....	9	292,851	637,530	100,000
Washington.....	9	284,050	657,015	
South Carolina.....	8	229,956	53,921	
Dakota.....	37	216,263	484,335	
Connecticut.....	12	168,500	1,359,079	8,663
Utah.....	10	157,225	1,484,710	
Louisiana.....	3	146,329	35,812	30,000
Wyoming.....	4	135,206	421,310	
Totals.....	2,255	34,169,435	148,178,652	4,227,815

The remaining fifteen States and Territories, not enumerated in the above table, contain 66 private bankers, with an aggregate capital of \$620,120, and aggregate deposits of \$3,670,357. Massachusetts has only three private bankers, outside the city of Boston, with an aggregate capital of \$50,000, and aggregate deposits of \$539,028. Maryland has but two private bankers, outside of the city of Baltimore. The State

of Maine has but seven private bankers, North Carolina four, New Hampshire four, New Jersey five, Delaware and Vermont only one each, Florida six, and Arizona five. The average amount of capital held by each of these 66 private bankers is \$9,244, and of deposits \$57,127.

The total number of private bankers in the foregoing cities is 717, with an aggregate capital of \$58,534,300, and aggregate deposits of \$89,996,545—the average capital being \$81,637, and the average deposits \$125,518. About 70 per cent. of these private banks are located in New York City, representing nearly four-fifths of the aggregate capital and more than one-half of the aggregate deposits. The average amount of capital and deposits of each private banker in the city of New York is about \$89,000; and the bankers in that city also held \$9,670,751 of United States bonds, which is more than one-half of the amount of such bonds held by all of the private bankers of the country.

The following table shows, by geographical divisions, the number of private bankers in the United States, with the aggregate amount of their capital, deposits, and investments in United States bonds, for the six months ended May 31, 1881:

Geographical divisions.	Number of banks.	Capital.	Deposits.	Invested in U. S. bonds.
New England States	80	\$4, 698, 782	\$5, 162, 708	\$1, 067, 652
Middle States	938	55, 397, 130	94, 104, 980	11, 401, 808
Southern States	258	5, 588, 828	17, 323, 504	263, 789
Western States and Territories	1, 762	27, 639, 115	125, 254, 362	3, 937, 254
United States	3, 038	93, 323, 855	241, 845, 564	16, 670, 494

The table below is a recapitulation of the foregoing, showing by groups the aggregates for the bankers in the sixteen principal cities, in the thirty-one States and Territories having a private banking capital in excess of \$100,000, and in the fifteen remaining States and Territories:

RECAPITULATION.

	Number of banks.	Capital.	Deposits.	Invested in U. S. bonds.
Principal cities	717	\$58, 534, 300	\$89, 996, 545	\$12, 370, 012
Principal States and Territories	2, 255	34, 169, 435	148, 178, 652	4, 227, 815
Remaining States and Territories	66	620, 120	3, 670, 357	72, 667
United States	3, 038	93, 323, 855	241, 845, 554	16, 670, 494

STATE BANKS, SAVINGS BANKS, AND TRUST COMPANIES.

The act of Congress of February 19, 1873, section 333 of the Revised Statutes, requires the Comptroller to obtain from authentic sources, and to report to Congress, statements exhibiting under appropriate heads the resources and liabilities of such banks and savings banks as are organized under the laws of the several States and Territories. In compliance with this act he has presented annually in the appendices to his reports the resources and liabilities of these corporations, so far as it has been possible to obtain them.

Through the courtesy of State officers, returns of State banks, savings banks, and trust and loan companies have during the past year been received from twenty-three States. Many of the States and Territories, including Illinois, Nebraska, Dakota, Oregon, Virginia, and Tennessee, do not require periodical returns of the condition of the different classes of banks organized under their laws.

STATE BANKS AND TRUST COMPANIES.

From these returns the following abstract has been compiled, showing the resources and liabilities of State banks and trust companies for the last two years, the number reporting in 1880 being 650, and in 1881 683:

	1880.	1881.
RESOURCES.		
Loans and discounts	\$281,496,731	\$352,725,986
Overdrafts	597,099	1,407,005
United States bonds	26,252,182	27,680,025
Other stocks, bonds, &c.	85,661,792	42,330,957
Due from banks	40,340,345	54,662,839
Real estate	19,489,086	21,390,773
Other assets	7,374,037	11,941,741
Expenses	979,492	1,136,427
Cash items	11,176,592	16,900,762
Specie	6,905,977	17,925,628
Legal tenders, bank notes, &c.	51,500,226	27,391,317
Total	481,774,159	575,500,139
LIABILITIES.		
Capital stock	109,318,451	112,111,325
Circulation	283,308	274,941
Surplus fund	25,008,431	27,657,976
Undivided profits	10,774,731	12,237,320
Dividends unpaid	486,094	576,413
Deposits	298,759,619	373,032,632
Due to banks	18,613,336	19,105,664
Other liabilities	18,530,189	30,303,968
Total	481,774,159	575,500,139

The foregoing table was prepared from returns from five New England States, exclusive of Maine, which has but one State bank in operation; from four Middle States, not including Delaware; and from all the Western States excepting Illinois, Kansas, and Nebraska. The only Southern States represented therein are South Carolina, Georgia, Louisiana, Texas, and Kentucky. The only Pacific State is California. There is but one State bank in New Hampshire, six in Vermont, and none in Massachusetts. There are, however, five trust and loan companies in the latter State, and ten in Connecticut.

SAVINGS BANKS.

The following table exhibits the aggregate resources and liabilities of 629 savings banks in 1880 and in 1881:

	1880.	1881.
RESOURCES.		
Loans on real estate	\$215,273,232	\$307,096,158
Loans on personal and collateral security	70,175,090	95,817,641
United States bonds	187,413,220	210,845,514
State, municipal, and other bonds and stocks	150,440,359	158,819,942
Railroad bonds and stocks	20,705,378	27,009,046
Bank stock	33,225,923	33,349,203
Real estate	39,035,502	41,967,674
Other assets	27,053,452	37,408,163
Expenses	216,423	135,673
Due from banks	22,063,091	40,698,641
Cash	17,072,680	13,758,106
Total	881,677,350	967,790,662
LIABILITIES.		
Deposits	819,106,973	991,961,142
Surplus fund	51,226,472	60,289,805
Undivided profits	4,740,861	10,325,900
Other liabilities	6,603,044	5,213,815
Total	881,677,350	967,790,662

The foregoing table includes the returns from the six New England States, from four Middle States, not including Delaware, from the State of California, and from three other States and the District of Columbia. The aggregate of loans in the New England States is \$230,239,027, and of deposits \$403,304,135. In the Middle States the aggregate of loans is \$130,204,828, and of deposits \$424,212,944.

Some of the largest savings banks in the city of Philadelphia, organized under old charters, are not required to make reports to any State officer. Returns received directly from four of these banks, having deposits amounting to \$26,895,295, are included in the returns for the State of Pennsylvania.

The savings-bank deposits given in the foregoing table for 1881, based on reports made to the State authorities, are \$891,961,142, and the deposits of the State banks and trust companies were \$373,032,632. These deposits do not include bank deposits. The deposits of the national banks on October 1, 1881, exclusive of those due to banks, were \$1,066,942,470. These deposits of the national banks bear to those of the savings banks the proportion, nearly, of 55 to 45, to those of the State banks and trust companies the proportion of 74 to 26, and to the combined deposits of both the proportion of 46 to 54.

The total population of New England, according to the census of 1880, is 4,010,529, and the number of open deposit accounts in the savings banks is 1,227,899; which is equal to 30.6 accounts to each one hundred of the entire population. The average amount of each account is \$328.45; and if the total deposits were divided among the entire population, the average sum of \$100.56 could be given to each individual.

The deposits of the savings banks in the State of New York were \$333,629,657, while the population is 5,082,871; showing that an equal distribution of the savings-bank deposits among the entire population of the State would give \$69.57 to each individual.

Tables showing the aggregate resources and liabilities of State banks, trust companies and savings banks, in each State from which returns turn have been received from the State authorities, appear in the appendix.

SECURITY FOR CIRCULATING NOTES.

During the past year there has been much change in the classes of United States bonds which the national banks have on deposit to secure their circulation, owing to the redemption or continuation of the five and six per cent. bonds of 1881. The classes and amount of these bonds held by the Treasurer on the 1st day of November, 1881, are exhibited in the following table:

Class of bonds.	Authorizing act.	Rate of interest.	Amount.
Ten-forties of 1864 (interest ceased)	March 3, 1864	5 per cent.	\$50,000
Funded loan of 1881 (interest ceased)	July 14, 1870, and January 20, 1871	5 .. do	708,900
Funded loan of 1891	.....do.....do	4½ .. do	31,981,650
Funded loan of 1907	.....do.....do	4 .. do	92,005,800
Loan of July and August, 1861, continued.	July 17 and August 5, 1861	3½ .. do	36,040,850
Loan of 1863, continued (81s)	March 3, 1863	3½ .. do	17,700,950
Funded loan of 1881, continued	July 14, 1870, and January 20, 1871	3½ .. do	187,634,550
Pacific Railway bonds.	July 1, 1862, and July 2, 1864	6 .. do	3,486,000
Total			369,608,500

The total amount of bonds held for the purpose of securing circulation on October 1, 1865, was \$276,260,550, of which \$199,397,950 was in 6 per cent. and \$76,852,600 in 5 per cent. bonds. On November 1, 1880, the banks held \$56,605,150 of six per cents, and \$147,079,750 of 5 per cents.

On November 1, 1881, all of these bonds had been called, and, with the exception of \$758,900, on which interest had ceased, had been redeemed, or extended at the rate of $3\frac{1}{2}$ per cent. The banks now hold \$31,981,650 of $4\frac{1}{2}$ per cents, and \$92,105,800 of 4 per cent. bonds. They hold also \$3,486,000 of Pacific Railroad bonds, and \$758,900 called bonds on which interest has ceased. The remainder, \$245,601,050, consists of bonds bearing interest at the rate of $3\frac{1}{2}$ per cent. The average rate of interest now paid by the United States upon the bonds deposited as security for circulating notes is about 3.7 per cent. upon their par value. The amount of interest paid is equal to about $3\frac{1}{2}$ per cent. only of the current market value of the bonds.

SPECIE IN BANK AND IN THE TREASURY OF THE UNITED STATES, AND ESTIMATED AMOUNT IN THE COUNTRY—SPECIE IN THE BANK OF ENGLAND, AND IN THE BANK OF FRANCE.

The following table exhibits the amounts of specie held by the national banks at the dates of their reports for the last eight years, the coin and coin certificates held by the New York City banks being stated separately:

Dates.	Held by national banks in New York City.				Held by other national banks.	Aggregate.
	Coin.	U. S. gold certificates.	Clearing-house certificates.	Total.		
Oct. 3, 1872.	\$920,767 37	\$5,454,580	.....	\$6,375,347 37	\$3,854,409 42	\$10,229,756 79
Dec. 27, 1872.	1,306,091 05	12,471,940	.....	13,778,031 05	5,289,305 40	19,047,336 45
Feb. 28, 1873.	1,958,769 86	11,539,780	.....	13,498,541 86	4,279,173 67	17,777,715 53
Apr. 25, 1873.	1,344,950 93	11,743,320	.....	13,088,259 93	3,780,557 81	16,868,817 74
June 13, 1873.	1,442,097 71	22,139,080	.....	23,581,177 71	4,368,909 01	27,950,086 72
Sept. 12, 1873.	1,063,210 55	13,522,000	.....	14,585,810 55	5,282,658 90	19,868,469 45
Dec. 26, 1873.	1,378,170 50	18,325,760	.....	19,701,930 50	7,205,107 08	26,907,037 58
Feb. 27, 1874.	1,167,820 09	23,518,640	.....	24,686,460 09	8,679,403 49	33,365,863 58
May 1, 1874.	1,530,282 10	23,454,060	.....	24,984,942 10	7,585,027 16	32,569,969 26
June 26, 1874.	1,842,525 00	13,671,060	.....	15,514,185 00	6,812,022 27	22,326,207 27
Oct. 2, 1874.	1,291,788 56	13,114,840	.....	14,406,268 56	6,894,678 67	21,300,947 23
Dec. 31, 1874.	1,443,215 42	14,410,940	.....	15,854,155 42	6,582,605 62	22,436,761 04
Mar. 1, 1875.	1,084,555 54	10,622,160	.....	11,706,715 54	4,990,390 63	16,697,106 17
May 1, 1875.	930,105 76	5,733,220	.....	6,663,325 76	3,937,035 48	10,600,361 24
June 30, 1875.	1,023,015 86	12,642,180	.....	13,665,195 86	5,294,386 44	18,959,582 30
Oct. 1, 1875.	753,904 90	4,201,720	.....	4,955,624 90	3,094,704 83	8,050,329 73
Dec. 17, 1875.	869,436 72	12,532,810	.....	13,402,246 72	8,668,659 18	17,070,905 90
Mar. 10, 1876.	3,261,131 36	19,086,920	.....	22,348,051 36	6,729,294 49	29,077,345 85
May 12, 1876.	832,313 70	15,183,760	.....	16,016,073 70	5,098,520 66	21,114,594 36
June 30, 1876.	1,214,522 92	16,872,780	.....	18,087,302 92	7,131,167 00	25,218,469 92
Oct. 2, 1876.	1,120,814 34	13,446,760	.....	14,567,574 34	6,785,079 60	21,352,653 94
Dec. 22, 1876.	1,434,701 83	21,602,960	.....	23,037,661 83	9,962,046 06	33,000,007 89
Jan. 20, 1877.	1,669,284 94	33,629,660	.....	35,298,944 94	14,410,322 61	49,709,267 55
Apr. 14, 1877.	1,930,725 59	13,899,180	.....	15,829,905 59	11,240,182 19	27,070,087 78
June 22, 1877.	1,423,258 17	10,324,320	.....	11,747,578 17	9,588,417 89	21,335,996 06
Oct. 1, 1877.	1,538,466 47	11,409,920	.....	12,948,406 47	9,710,413 84	22,658,820 31
Dec. 28, 1877.	1,955,746 20	19,119,080	.....	21,074,826 20	11,832,924 50	32,907,750 70
Mar. 15, 1878.	2,428,797 44	35,003,220	.....	37,432,017 44	17,290,140 58	54,722,058 02
May 1, 1878.	2,688,092 06	25,397,640	.....	28,085,732 06	17,938,024 00	46,023,756 06
June 29, 1878.	1,905,705 22	11,954,500	.....	13,860,205 22	15,391,264 55	29,251,469 77
Oct. 1, 1878.	1,778,792 43	11,514,810	.....	13,294,602 43	17,394,004 16	30,688,606 59
Dec. 6, 1878.	4,009,299 01	12,277,180	.....	16,286,479 01	18,068,771 35	34,355,250 36
Jan. 1, 1879.	5,421,552 49	12,739,544	.....	18,161,092 49	23,338,664 83	41,499,757 32
Apr. 4, 1879.	5,312,966 90	12,220,940	.....	17,533,906 90	23,614,656 51	41,148,563 41
June 14, 1879.	6,058,472 34	12,291,270	.....	18,349,742 34	23,993,545 10	42,343,287 44
Oct. 2, 1879.	7,218,967 69	12,130,900	.....	19,349,867 69	22,823,873 54	42,173,741 23
Dec. 12, 1879.	20,096,249 64	8,306,140	\$21,569,000 00	50,031,389 64	28,981,651 95	79,013,041 59
Feb. 21, 1880.	12,252,541 44	7,404,650	35,855,000 00	55,572,191 44	33,869,899 31	89,442,090 75
Apr. 23, 1880.	12,595,720 49	6,914,250	25,438,000 00	44,967,970 49	41,461,761 72	86,429,732 21
June 11, 1880.	16,682,226 40	7,810,200	33,337,000 00	57,829,426 40	41,677,078 86	99,506,505 26
Oct. 1, 1880.	16,104,855 28	7,489,700	36,189,000 00	59,793,555 28	49,562,954 11	109,356,509 39
Dec. 31, 1880.	19,773,850 01	6,709,900	28,246,000 00	54,729,750 01	52,443,141 91	107,172,891 92
Mar. 11, 1881.	15,924,683 90	4,825,300	30,809,000 00	51,558,983 90	53,597,211 38	105,156,195 28
May 6, 1881.	26,242,108 60	4,625,900	34,176,000 00	65,044,008 60	57,584,553 48	122,628,562 08
June 30, 1881.	30,822,790 87	4,513,400	41,858,000 00	67,194,190 87	61,444,736 63	128,638,927 50
Oct. 1, 1881.	5,317,168 04	4,498,600	31,721,000 00	51,524,768 04	62,899,968 08	114,324,736 12

The issue of gold certificates was authorized by the fifth section of the act March 3, 1863, and they were used for clearing-house purposes soon after the passage of the National Bank Act. The first issue was made on November 13, 1865. On June 30, 1875, there were outstanding \$21,796,300, of which the national banks in New York City held \$12,642,180. The issue of these certificates was discontinued on December 1, 1878, and the amount outstanding had decreased on June 30, 1879, to \$15,413,700, and on October 1, 1880, to \$7,480,100. The issue of these certificates having been discontinued by the government, and the amount of gold coin having rapidly increased, the banks in New York found it necessary to establish a depository of gold coin, for the convenience of the clearing-house. This depository, at the present time, is the Bank of America, by which bank certificates of deposit were first issued on October 14, 1879. The amount of such certificates outstanding on November 1, 1879, was \$9,155,000, on January 1, 1880, \$25,610,000, and on June 1 following, \$39,550,000. The amount held by the national banks in New York City on June 30, 1881, was \$41,858,000; and on October 1, \$31,721,000.

The clearing-houses of Boston, Philadelphia and Baltimore have organized similar depositories, in order to utilize their gold coin, and to save the risk and inconvenience of handling and transporting it. The total amount of such certificates held by the national banks in New York on October 1 was \$31,721,000; by those in Philadelphia, \$5,325,000; in Boston, \$4,949,000; and in Baltimore, \$1,095,000; total, \$43,090,000.

The national banks held silver coin amounting, on October 1, 1877, to \$3,700,703, and on October 1, 1878, to \$5,392,628. On October 2, 1879, the amount held was \$4,986,493, and on October 1, 1880, it was \$6,495,477, including \$1,165,120 in silver treasury certificates. On October 1, of the present year, the official reports of the State banks in New England, New York, New Jersey, Pennsylvania, Maryland, Louisiana, Ohio, Indiana, Iowa, Wisconsin, Missouri, and Minnesota, show that these banks then held specie amounting to \$9,019,500, of which the banks in New York City held \$4,985,820. The official returns from the State banks of California do not give separately the amount of coin held by them; but the bank commissioners of that State estimate that of the total cash reported, amounting to \$11,276,000, \$10,846,672 consisted of coin. The amount of coin held by State banks in the States before mentioned, including California, was, therefore, \$19,866,172.

The Director of the Mint, in his report for 1880, estimates the amount of coin in the country on June 30, 1880, at \$501,555,711, of which \$358,958,691 was gold and \$142,597,020 was silver. His estimate for the fiscal year ending June 30, 1881, is as follows:

Amount of coin in the country June 30, 1880	\$501, 555, 711
Net gold coinage for the year	78, 293, 087
Net silver coinage for the year	27, 642, 660
Net importation of gold for the year	5, 824, 975
Net importation of silver for the year	1, 295, 086
Total amount of coin June 30, 1881	614, 611, 519

Of this amount the Director estimates that there was used in the arts \$3,300,000 of gold, and \$75,000 of silver, making a total of \$3,375,000. If this be deducted from the total given above, it will make the amount in circulation on July 1, 1881, \$611,236,519, of which \$439,776,753 was in gold, and \$171,459,766 in silver. From July 1, 1881, to November 1, the Director estimates that there was added to the coin \$28,716,474 of gold

and \$9,610,858 of silver, making the stock of coin in the country at the latter date \$649,563,851, of which \$168,493,227 was gold and \$181,070,624 was silver.

The amount of bullion in the mint and in the New York assay office on November 1 is stated to have been \$94,075,744 of gold and \$4,966,741 of silver, making in all \$99,042,485; which, added to the estimated amount of coin stated above, gives \$748,606,336, of which amount \$562,568,971 was gold and \$186,037,365 was silver.

The following table shows the amount of gold and silver, including the amount held to protect gold and silver certificates, and the percentage of each, in the Treasury of the United States, on September 30 of each year from 1876 to 1881, and on November 1, 1881:

Period.	Silver.			Gold coin and bullion.	Total coin and bullion.	Per cent. of—	
	Standard dollars.	Other coin and bullion.	Total silver.			Silver.	Gold.
September 30, 1876.....		\$8,029,367	\$8,029,367	\$55,423,059	\$63,452,426	9.8	90.2
September 30, 1877.....		7,425,454	7,425,454	107,039,529	114,464,983	6.5	93.5
September 30, 1878.....	\$12,155,205	15,777,937	27,933,142	136,036,302	163,969,444	17.0	83.0
September 30, 1879.....	31,806,774	21,173,023	52,979,797	169,827,571	222,807,368	23.8	76.2
September 30, 1880.....	47,784,744	30,878,286	78,663,030	135,641,450	214,304,480	36.7	63.3
September 30, 1881.....	66,092,667	28,945,297	95,037,964	174,361,343	269,399,307	35.3	64.7
November 1, 1881.....	66,576,378	29,409,262	95,985,640	172,989,829	268,975,469	35.7	64.3

The bullion in the Bank of England for each year from 1870 to 1881 is shown in the following table, the pound sterling being estimated at five dollars:

1870	\$103,900,000	1876	\$143,500,000
1871	117,950,000	1877	126,350,000
1872	112,900,000	1878	119,200,000
1873	113,500,000	1879 *	150,942,900
1874	111,450,000	1880 †	141,637,000
1875	119,600,000	1881 †	115,221,870

Below is a similar table, giving the amount of gold and silver, and the percentage of each, in the Bank of France, on December 31 of each year† from 1870 to 1880, and on November 10, 1881, five francs being estimated at one dollar:

Years.	Silver coin and bullion.	Gold coin and bullion.	Total.	Per cent. of	
				Silver.	Gold.
December 31, 1870	\$13,700,000	\$85,740,000	\$99,440,000	13.8	86.2
December 31, 1871	16,240,000	110,680,000	126,920,000	12.8	87.2
December 31, 1872	26,520,000	131,740,000	158,260,000	16.8	83.2
December 31, 1873	31,260,000	122,260,000	153,520,000	20.4	79.6
December 31, 1874	62,640,000	204,220,000	266,860,000	23.5	76.5
December 31, 1875	101,000,000	224,860,000	325,860,000	30.1	69.9
December 31, 1876	127,720,000	306,080,000	433,800,000	29.4	70.6
December 31, 1877	173,080,000	235,420,000	408,500,000	42.4	57.6
December 31, 1878	211,620,000	196,720,000	408,340,000	51.8	48.2
December 31, 1879	245,520,000	148,320,000	393,840,000	62.3	37.7
December 31, 1880	244,360,000	110,480,000	354,840,000	68.9	31.1
November 10, 1881.....	236,895,452	124,440,284	361,335,736	65.6	34.4

* London Economist, November 8, 1879.

† London Bankers' Magazine, October, 1880 and 1881.

‡ The Bulletin de Statistique, as quoted in the Bankers' Magazine, New York, vol. xiii, page 740; except the items for 1879, '80 and '81, which were obtained from the London Bankers' Magazine for August, 1880, page 661, and September, 1881, page 716, and the last item from The London Economist, November 12, 1881.

NATIONAL-BANK FAILURES AND DIVIDENDS TO CREDITORS.

During the year ending November 1, 1881, no national banks have failed; but since that date, the Mechanic's National Bank of Newark, N. J., and the Pacific National Bank of Boston, Mass., have suspended, and the former bank has been placed in the hands of a receiver.

The affairs of twelve banks which failed prior to November 1, 1880, have, during the year, been finally closed, and final dividends have been paid to creditors. These banks with the total dividends paid, are given below :

	Total dividends.
Bethel, Conn., First National Bank	100 per cent. and interest.
Brattleboro', Vt., First National Bank	100 per cent. and interest in full.
Delphi, Ind., First National Bank	100 per cent. and interest in full.
Duluth, Minn., First National Bank	100 per cent. and interest in full.
Fort Scott, Kans., Merchant's National Bank	60 per cent.
Franklin, Ind., First National Bank	100 per cent. and interest in full.
Kansas City, Mo., First National Bank	100 per cent.
New Orleans, La., Crescent City National Bank	84.83 per cent.
Poultney, Vt., National Bank	100 per cent. and interest in full.
Saratoga, N. Y., Commercial National Bank	100 per cent. and interest in full.
Warrensburg, Mo., First National Bank	100 per cent. and interest in full.
Winchester, Ill., First National Bank	63.6 per cent.

Attention is called to the fact that nine of the twelve foregoing insolvent national banks, whose affairs have been closed during the past year, have paid in full the principal of the claims proved against them, and that eight of the nine have paid principal and interest, seven of them paying interest in full.

The following banks whose affairs are still in the hands of receivers paid dividends during the past year, as follows, the total dividends paid by them up to November 1 being also given :

Bozeman, Mont., First National Bank, 15 per cent. ; total, 85 per cent.
Butler, Pa., First National Bank, 10 per cent. ; total, 40 per cent.
Charlottesville, Va., Charlottesville National Bank, 5 per cent. ; total, 55 per cent.
Chicago, Ill., City National Bank, 7 per cent. ; total, 77 per cent.
Chicago, Ill., Third National Bank, 10 per cent. ; total, 100 per cent.
Chicago, Ill., German National Bank, 25 per cent. ; total, 80 per cent.
Fishkill, N. Y., National Bank, 15 per cent. ; total 90 per cent.
Georgetown, Colo., Miners' National Bank, 30 per cent. ; total, 65 per cent.
Helena, Mont., Peoples' National Bank, 15 per cent. ; total, 30 per cent.
Lock Haven, Pa., Lock Haven National Bank, 10 per cent. ; total, 90 per cent.
Meadville, Pa., First National Bank, 35 per cent. ; total, 100 per cent.
Newark, N. J., First National Bank, 10 per cent. ; total, 90 per cent.
Norfolk, Va., First National Bank, 4 per cent. ; total, 49 per cent.
Saint Louis, Mo., National Bank of State of Missouri, 5 per cent. ; total 95 per cent.
Scranton, Pa., Second National Bank, 25 per cent. ; total, 25 per cent.
Washington, D. C., German-American National Bank, 20 per cent. ; total, 40 per cent.

It will be noticed that two of the above banks have already paid the principal of their claims to creditors, and it is believed that they will also pay interest, either in part or in full. Of the banks given which have not paid 100 per cent., it is expected that many will do so, and they will perhaps pay interest, in addition.

The total amount of dividends paid by the Comptroller to the creditors of insolvent national banks during the year ending November 1, 1881, was \$929,059.16. The total dividends paid to creditors of the 86 banks placed in the hands of receivers prior to November 1 amount to \$18,561,698, upon approved claims amounting to \$25,966,602. The dividends paid equal about 70 per cent. of the proved claims. Assessments amounting to \$7,601,750 have been made upon the shareholders of insolvent national banks, for the purpose of enforcing their individual liability, of which

about \$3,000,000 has been collected, and nearly \$400,000 of it within the past year.

A table showing the national banks which have been placed in the hands of receivers, the amount of their capital, of claims proved, and the rates of dividends paid, and, also, one showing the amount of circulation of such banks issued, redeemed, and outstanding, will be found in the Appendix.

TAXATION OF NATIONAL BANKS.

The Comptroller again respectfully repeats his recommendation for the repeal of the law imposing a tax upon bank capital and deposits, and the two-cent stamp upon bank checks.

The receipts of internal revenue show an increase of \$10,447,763 for the fiscal year 1880, and a still further increase of \$11,447,996 for 1881, the total increase during the whole period being more than twenty-one and a half millions. The increase of the receipts of the government from customs, internal revenue, and other sources during the year 1880 was \$59,699,426, and for the two years named it was nearly 87 millions (\$86,955,108). The expenditures of the government during the last fiscal year were less than for either of the two previous years, and the surplus revenue during the same period was more than 100 millions. The receipts for the four months ending November 1 last show a still further increase, and it is probable that the surplus revenue for the present year will be much greater than for any one that has preceded it. The whole amount of internal revenue collected by the Commissioner during the last fiscal year was \$135,229,912, all of which, with the exception of \$11,520,704, was derived from the tax on spirits, beer, and tobacco.

The amount paid by the national banks to the Treasurer of the United States, for taxes on capital and deposits, during the year ending June 30, 1881, was \$5,372,178.22, and the amount paid by banks, other than national, to the Commissioner of Internal Revenue, under the law taxing bank capital and deposits, was \$3,757,912. The value of the two-cent check stamps issued during the fiscal year was \$2,366,081. The total amount of bank taxes which it is recommended should be abated is \$11,496,171, which amount is much less than the annual increase of the internal revenue during the past two years. The receipts from taxes are largely increasing, while the expenditures of the government are largely decreasing, through the reduction of the public debt and of the interest thereon. The reason that has heretofore been urged against the abrogation of these laws—namely, that the amount produced was necessary for the support of the government and for the payment of the public debt—has long since lost its force. Their repeal has already been recommended, both by the Secretary of the Treasury and the Commissioner of Internal Revenue.

While in many of the States there may be a necessity for taxing banking capital and deposits, for purposes of revenue, this reason for retaining a war tax, in the case of the United States Government, has passed away. The rates of interest for money are gradually lessening, and the State taxes which the banks are compelled to pay are as much as should be imposed upon these great agencies for developing the manufacturing and commercial interests of the country. The Comptroller herewith presents tables which give, as far as can be ascertained, the amount of the banking capital of the country, the amount of United States and State taxes, and the rate of taxation paid by the national banks in every State and principal city in the Union for the year 1880.

The following table shows the amount of United States and State

taxes, and the rate of taxation paid by the national banks, in every State and principal city of the Union for the year 1880:

States and Territories.	Capital.*	Amount of taxes.			Ratios to capital.		
		United States.	State.	* Total.	United States.	State.	Total.
					Per ct.	Per ct.	Per ct.
Maine.....	\$10,435,000	\$124,884	\$228,263	\$353,147	1.2	2.2	3.4
New Hampshire.....	5,827,830	70,523	97,720	168,243	1.2	1.7	2.9
Vermont.....	8,355,683	98,745	141,678	235,423	1.1	1.8	2.9
Massachusetts.....	44,995,010	569,299	819,389	1,388,688	1.3	1.8	3.1
Boston.....	50,500,000	813,080	943,219	1,756,299	1.6	1.9	3.5
Rhode Island.....	20,009,800	210,778	255,850	466,628	1.0	1.3	2.3
Connecticut.....	25,556,933	308,612	400,797	709,409	1.2	1.6	2.8
New England States.....	165,680,256	2,190,921	2,886,916	5,077,837	1.3	1.8	3.1
New York.....	32,847,771	561,912	590,085	1,151,997	1.7	1.9	3.6
New York City.....	50,650,000	1,580,928	1,459,209	3,040,135	2.1	2.9	6.0
Albany.....	1,800,000	53,398	57,124	112,522	3.1	3.2	6.3
New Jersey.....	13,147,917	223,397	241,937	467,334	1.7	1.9	3.6
Pennsylvania.....	28,908,856	465,380	182,124	647,504	1.6	0.7	2.3
Philadelphia.....	17,180,580	405,834	115,877	521,211	2.4	0.7	3.1
Pittsburgh.....	9,850,000	161,365	72,288	233,653	1.7	0.7	2.4
Delaware.....	1,761,677	28,573	7,423	35,996	1.6	0.4	2.0
Maryland.....	2,306,815	37,263	81,538	68,801	1.6	1.4	3.0
Baltimore.....	10,891,330	153,847	162,505	316,352	1.4	1.5	2.9
District of Columbia.....	252,000	4,837	3,910	8,747	1.9	1.6	3.5
Washington.....	1,125,000	16,513	4,428	20,941	1.5	0.4	1.9
Middle States.....	170,781,946	3,697,245	2,927,948	6,625,193	2.2	1.8	4.0
Virginia.....	2,866,000	55,892	51,270	107,162	2.0	2.0	4.0
West Virginia.....	1,780,795	25,033	26,835	51,868	1.4	1.7	3.1
North Carolina.....	2,501,000	34,459	32,477	66,936	1.4	1.4	2.8
South Carolina.....	2,324,900	32,299	55,185	87,484	1.4	2.5	3.9
Georgia.....	2,201,506	81,418	36,776	68,194	1.4	1.7	3.1
Florida.....	75,000	1,195	1,975	3,170	1.6	2.0	3.6
Alabama.....	1,518,000	20,054	32,754	52,808	1.3	2.2	3.5
New Orleans.....	2,875,000	56,992	4,851	61,843	2.0	0.2	2.2
Texas.....	1,267,042	19,248	17,548	36,796	1.5	2.0	3.5
Arkansas.....	205,000	3,546	2,750	6,296	1.7	1.3	3.0
Kentucky.....	7,151,135	92,417	41,088	133,505	1.3	0.6	1.9
Louisville.....	3,008,500	49,664	18,648	68,272	1.7	0.6	2.3
Tennessee.....	3,055,390	57,396	80,975	138,371	1.9	2.7	4.6
Southern States.....	80,829,178	479,613	403,092	882,705	1.6	1.4	3.0
Ohio.....	18,699,746	296,403	325,047	621,450	1.6	1.9	3.5
Cincinnati.....	4,225,000	96,157	94,722	190,879	2.3	2.3	4.6
Cleveland.....	3,700,000	54,013	60,362	114,375	1.4	1.6	3.0
Indiana.....	13,236,452	213,989	272,963	486,952	1.6	2.2	3.8
Illinois.....	10,714,600	199,573	180,842	380,415	1.9	1.8	3.7
Chicago.....	4,250,000	203,049	107,447	310,496	4.8	2.5	7.3
Michigan.....	7,384,851	114,968	115,216	230,184	1.6	1.7	3.3
Detroit.....	2,100,000	46,326	36,446	82,772	2.2	1.7	3.9
Wisconsin.....	2,425,000	48,903	43,332	92,235	2.0	1.9	3.9
Milwaukee.....	650,000	26,048	19,409	45,457	4.0	3.0	7.0
Iowa.....	5,793,813	103,810	121,676	225,486	1.8	2.1	3.9
Minnesota.....	4,901,552	76,613	81,289	157,902	1.6	1.8	3.4
Missouri.....	1,416,667	25,024	25,673	50,697	1.8	2.3	4.1
Saint Louis.....	2,650,000	62,407	64,089	126,496	2.4	2.5	4.9
Kansas.....	865,684	19,903	13,899	33,802	2.3	2.2	4.5
Nebraska.....	854,121	28,071	20,381	48,452	3.3	2.5	5.8
Colorado.....	1,070,000	51,853	28,645	80,498	4.9	2.8	7.7
Nevada.....	30,874	340	184	524	1.1	0.4	1.5
California.....	1,680,073	23,955	16,389	40,324	1.4	1.0	2.4
San Francisco.....	1,500,000	17,325	102	17,427	1.2	0.0	1.2
Oregon.....	250,000	8,680	3,688	12,348	3.5	1.5	5.0
Dakota.....	876,722	7,587	5,430	13,017	2.0	1.7	3.7
Idaho.....	100,000	1,564	3,111	4,675	1.6	3.1	4.7
Montana.....	200,000	6,622	2,078	8,700	3.3	2.1	5.4
New Mexico.....	400,000	6,857	8,655	15,512	1.7	2.2	3.9
Utah.....	200,000	4,513	3,350	7,863	2.3	1.7	4.0
Washington.....	150,000	2,622	1,440	4,062	1.7	1.0	2.7
Wyoming.....	150,000	3,169	3,021	6,190	2.1	2.0	4.1
Western States and Territories.....	89,975,165	1,750,324	1,658,866	3,409,190	1.9	2.0	3.9
Totals.....	457,266,545	8,118,103	7,876,822	15,994,925	1.8	1.8	3.6

* The capital of the banks that reported State, county, and municipal taxes on stock and real estate is \$444,773,085.

† California banks pay no State taxes on capital, except on such as is invested in real estate.

Like tables for the years 1867 and 1869, and for the years 1874 to 1879, inclusive, may be found in the Appendix.

In order that the great inequality of the percentage of the United States and State taxes to the capital of national banks in the different geographical divisions of the country may be seen, tables have been prepared for the years 1879 and 1880, in which the capital stock invested and the percentage thereto of taxes paid is given, as follows:

1879.

Geographical divisions.	Capital.	Amount of taxes.			Ratios to capital.		
		United States.	State.	Total.	United States.	State.	Total.
New England States.....	\$165,032,512	\$1,942,209	\$2,532,004	\$4,474,213	1.2	1.5	2.7
Middle States.....	170,431,205	3,190,113	2,934,269	6,126,382	1.9	1.7	3.6
Southern States.....	30,555,018	425,997	383,927	809,924	1.4	1.3	2.7
Western States and Terr's.	90,949,769	1,457,812	1,751,682	3,209,494	1.6	2.0	3.6
United States.....	456,968,504	7,016,131	7,603,232	14,619,363	1.5	1.7	3.2

1880.

New England States.....	\$165,690,256	\$2,190,921	\$2,896,916	\$5,077,837	1.3	1.8	3.1
Middle States.....	170,751,946	3,697,245	2,927,948	6,625,193	2.2	1.8	4.0
Southern States.....	30,829,178	479,613	403,092	882,705	1.6	1.4	3.0
Western States and Terr's.	89,975,165	1,750,324	1,658,866	3,409,190	1.9	2.0	3.9
United States.....	457,266,545	8,118,103	7,876,822	15,994,925	1.8	1.8	3.6

The inequality in the percentages in United States taxes, which appears in the foregoing tables, arises from the fact that, while the United States tax is imposed on the three items of circulation, deposits, and capital, the percentages given in the tables are those of the total tax, derived from these three sources, to capital only. Where deposits and circulation are large in proportion to capital, the percentage of United States tax in the table is therefore greater; where the deposits and circulation are proportionately smaller, the percentage is less. The inequality in State taxes originates in an actual difference in the rates. The table below shows for the years 1878, 1879, and 1880 the great inequality in the rates in State taxation paid in the principal States in the country.

Cities.	1878.			1879.			1880.		
	United States.	State.	Total.	United States.	State.	Total.	United States.	State.	Total.
	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.
Boston.....	1.3	1.3	2.6	1.3	1.3	2.6	1.6	1.9	3.5
New York.....	2.2	2.9	5.1	2.6	2.9	5.5	3.1	2.9	6.0
Albany.....	2.8	2.8	5.6	2.9	2.5	5.4	3.1	3.2	6.3
Philadelphia.....	2.0	0.7	2.7	2.1	0.7	2.8	2.4	0.7	3.1
Pittsburgh.....	1.3	0.5	1.8	1.4	0.6	2.0	1.7	0.7	2.4
Baltimore.....	1.2	1.8	3.0	1.2	1.3	2.5	1.4	1.5	2.9
Washington.....	1.4	0.6	2.0	1.4	0.4	1.8	1.5	0.4	1.9
New Orleans.....	1.5	1.0	2.5	1.7	0.5	2.2	2.0	0.2	2.2
Louisville.....	1.4	0.5	1.9	1.5	0.6	2.1	1.7	0.6	2.3
Cincinnati.....	1.5	2.7	4.2	1.9	2.4	4.3	2.3	2.3	4.6
Cleveland.....	1.1	2.0	3.1	1.3	2.0	3.3	1.4	1.6	3.0
Chicago.....	2.5	2.6	5.1	3.4	2.4	5.8	4.8	2.5	7.3
Detroit.....	1.7	1.5	3.2	1.8	2.2	4.0	2.2	1.7	3.9
Milwaukee.....	2.4	2.6	5.0	2.8	2.5	5.3	4.0	3.0	7.0
Saint Louis.....	1.6	2.4	4.0	1.8	2.1	3.9	2.4	2.5	4.9
Saint Paul.....	1.3	1.5	2.8	1.5	1.5	3.0	1.7	1.8	3.5

The tables already given indicate the necessity of some precise rule of State taxation. The States in which the rates of taxation were most excessive during the years 1878, 1879, and 1880 are given in the following table:

States.	1878.			1879.			1880.		
	United States.	State.	Total.	United States.	State.	Total.	United States.	State.	Total.
	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.
New York.....	2.0	2.6	4.6	1.5	2.0	3.5	1.7	1.9	3.6
New Jersey.....	1.4	1.8	3.2	1.5	1.8	3.3	1.7	1.9	3.6
Ohio.....	1.3	2.2	3.5	1.4	2.0	3.4	1.6	1.9	3.5
Indiana.....	1.3	2.1	3.4	1.4	2.1	3.5	1.6	2.2	3.8
Illinois.....	1.7	2.1	3.8	1.5	1.8	3.3	1.9	1.8	3.7
Wisconsin.....	1.7	2.2	3.9	1.6	1.8	3.4	2.0	1.9	3.9
Kansas.....	1.6	2.6	4.2	2.1	2.7	4.8	2.3	2.2	4.5
Nebraska.....	2.3	2.6	4.9	2.6	2.6	5.2	3.3	2.5	5.8
South Carolina.....	1.0	2.1	3.1	1.2	2.0	3.2	1.4	2.5	3.9
Tennessee.....	1.6	2.1	3.7	1.7	1.8	3.5	1.9	2.7	4.6

The national banks, under present law, pay to the United States a tax of one per cent. upon the amount of their notes in circulation, one-half of one per cent. upon the amount of their deposits, and the same rate upon the average amount of capital invested in United States bonds. These taxes are paid semi-annually by the national banks to Treasurer of the United States.

The following table shows the amount annually paid under this law, from the commencement of the national banking system to July 1, 1881, showing an aggregate of taxes paid to the United States, by national banks, of \$108,855,021.90:

Years.	On circulation.	On deposits.	On capital.	Total.
1864.....	\$53,193 32	\$95,911 87	\$18,432 07	\$167,537 26
1865.....	733,247 59	1,087,530 86	133,251 15	1,954,029 60
1866.....	2,106,785 30	2,633,102 77	400,947 74	5,140,835 81
1867.....	2,868,636 78	2,650,180 09	321,881 36	5,840,698 23
1868.....	2,946,343 07	2,564,143 44	306,781 67	5,817,268 18
1869.....	2,937,416 73	2,614,553 58	312,918 68	5,864,888 99
1870.....	2,949,744 13	2,614,767 61	375,962 26	5,940,474 00
1871.....	2,987,021 69	2,802,840 85	383,292 13	6,175,154 67
1872.....	3,193,570 03	3,120,984 37	389,356 27	6,703,910 67
1873.....	3,353,186 13	3,196,569 29	454,891 51	7,004,646 93
1874.....	3,404,483 11	3,209,967 72	469,048 02	7,083,498 85
1875.....	3,283,450 89	3,514,265 39	507,417 76	7,305,134 04
1876.....	3,091,795 76	3,505,129 64	632,296 16	7,229,221 56
1877.....	2,900,957 53	3,451,965 38	690,784 90	7,043,707 81
1878.....	2,948,047 08	3,273,111 74	590,296 83	6,811,455 65
1879.....	3,009,647 16	3,309,668 90	401,920 61	6,721,236 67
1880.....	3,153,635 63	4,058,710 61	379,424 19	7,591,770 43
1881.....	3,121,374 33	4,940,945 12	431,233 10	8,493,552 55
Aggregates.....	49,062,536 26	52,644,349 23	7,148,136 41	108,855,021 90

The amount of tax paid upon circulation alone is \$49,062,536, while the whole cost to the government of the national system, since its establishment in 1863, has been but \$5,148,649.01.

The banks, other than national, pay taxes to the United States on account of their circulation, deposits and capital, at the same rates as are paid by the national banks; but these taxes, instead of being paid to the Treasurer, are collected by the Commissioner of Internal Revenue.

The table below exhibits the taxes which have been paid by these banks for the years from 1864 to 1881, inclusive. The amounts given

under the head of tax on circulation have, for a number of years, been principally derived from the tax of ten per cent. upon State bank circulation paid out. The whole amount of tax paid by these banks is \$61,540,471.63:

Years.	On circulation.	On deposits.	On capital.	Totals.
1864.....	\$2,056,996 30	\$780,723 52	---	\$2,837,719 82
1865.....	1,993,661 84	2,043,841 08	\$903,367 98	4,940,870 90
1866.....	990,278 11	2,099,635 83	374,074 11	3,463,988 05
1867.....	214,298 75	1,355,395 98	476,867 73	2,046,562 46
1868.....	28,969 88	1,438,512 77	399,562 90	1,866,745 55
1869.....	10,565 05	1,734,417 03	445,071 49	2,190,054 17
1870.....	13,419 94	2,177,576 46	827,067 21	3,020,063 61
1871.....	22,781 92	2,702,196 84	919,262 77	3,644,241 53
1872.....	8,919 82	3,643,251 71	976,057 61	4,628,229 14
1873.....	24,778 62	3,009,302 79	736,950 05	3,771,031 46
1874.....	16,738 26	2,453,544 26	916,878 15	3,387,160 67
1875.....	22,746 27	2,972,260 27	1,102,241 58	4,097,248 12
1876.....	17,947 67	2,999,530 75	968,219 61	4,006,698 03
1877.....	5,430 16	2,896,637 93	927,661 24	3,829,729 33
1878.....	1,118 72	2,593,687 29	897,225 84	3,492,031 85
1879.....	13,903 29	2,354,911 74	830,068 56	3,198,883 59
1880.....	28,773 37	2,510,775 43	811,436 48	3,350,985 28
1881.....	4,295 08	2,946,906 64	811,006 35	3,762,208 07
Aggregates.....	5,483,323 05	42,713,108 92	13,344,039 66	61,540,471 63

From returns heretofore received, the following condensed table has been prepared, which shows the taxes, both National and State, paid by the national banks during each year from 1866 to 1880, inclusive, and their ratios to capital:

Years.	Capital stock.	Amount of taxes.			Ratio of tax to capital.		
		United States.	State.	Total.	United States.	State.	Total.
1866.....	\$410,593,435	\$7,949,451	\$8,069,938	\$16,019,389	Per ct.	Per ct.	Per ct.
1867.....	422,804,666	9,525,607	8,813,127	18,338,734	2.2	2.1	4.3
1868.....	420,143,491	9,465,652	8,757,656	18,223,308	2.2	2.1	4.3
1869.....	419,619,880	10,081,244	7,297,096	17,378,340	2.4	1.7	4.1
1870.....	429,314,041	10,190,682	7,465,675	17,656,357	2.4	1.7	4.1
1871.....	451,994,133	10,649,895	7,860,078	18,509,973	2.4	1.7	4.1
1872.....	472,856,958	8,703,910	8,343,772	15,047,682	1.8	1.8	3.6
1873.....	488,778,418	7,004,646	8,499,748	15,504,394	1.4	1.8	3.2
1874.....	493,751,679	7,256,083	9,620,326	16,876,409	1.5	2.0	3.5
1875.....	503,687,911	7,817,531	10,058,122	17,875,653	1.5	2.0	3.5
1876.....	501,788,079	7,076,087	9,701,732	16,777,819	1.4	2.0	3.4
1877.....	465,250,694	6,902,573	8,829,804	15,731,877	1.4	1.9	3.3
1878.....	471,064,238	6,727,232	8,056,533	14,783,765	1.4	1.7	3.1
1879.....	456,968,504	7,016,131	7,603,232	14,619,363	1.5	1.7	3.2
1880.....	457,200,545	8,118,103	7,876,822	15,994,925	1.8	1.8	3.6

These statistics show that during the fifteen years covered by the table the average amount annually paid by the national banks to the States and to the United States was \$16,589,199, or more than 3½ per cent. upon their capital stock; during the last year given, the total amount paid was \$15,994,925, or more than 4 per cent. upon the amount of the average circulation of the banks then in operation.

STATE TAXATION OF NATIONAL BANKS.

The United States Supreme Court, in the case of *The People ex rel. Williams vs. Weaver*, at the October term in 1879, decided that the States have no right to assess the shares of national banks located within their borders, for purposes or taxation, at a greater rate or valuation than other moneyed capital in the hands of individuals is assessed; and that an individual in New York, holding bank shares, has the same right to deduct his just debts from the amount of his bank shares as he would have to deduct them from his personal property, including his

moneyed capital. The Supreme Court also pointed out the method of relief for national banks to pursue when taxes are assessed upon them at a greater rate than is assessed upon other moneyed capital in the same State, such method being to enjoin the collection of excessive taxes.

In November, 1880, it was decided by the United States circuit court of the northern district of the State of New York, in the case of the Albany Exchange Bank *vs.* Charles A. Hills *et al.*, that the law of the State of New York, under authority of which taxes had been assessed for fourteen years upon bank shares, was void and invalid, for the reason that this act did not permit the owners of bank shares to reduce their assessment by the amount of their debts, while owners of other moneyed capital possessed that privilege under the general statutes of the State. As soon as this decision was known, injunctions were obtained by nearly every bank in New York City, restraining the collection of taxes imposed by State authority upon the shareholders of those banks. The collection of over \$1,700,000 was thus enjoined. The question involved was appealed to the Supreme Court of the United States.

Since my last annual report, two acts have been passed by the New York State legislature, to establish a system of taxation. One of them expressly permitted the deduction of debts, in the assessment of shares of banks organized under the authority of the State or of the United States. In the second act the taxation of corporations generally was provided for, excluding banks and some other corporations.

Although the first act apparently removed the objection which existed to the former State law taxing National and State banks, yet it did not provide against the unjust and discriminating valuation of the shares of banks, as compared with the valuation of real estate and of other personal property. After considerable discussion the majority of the banks in the Clearing-House Association of New York have decided to pay the tax imposed under this law for the year 1881, notwithstanding this objection to it.

During the year there have been two important decisions in reference to taxation of national-bank shares rendered in the United States circuit court for the northern district of the State of New York. The first was in the case of the New York State National Bank of Albany *vs.* W. J. Maher, where the court held that the assessments against the shareholders of the bank were absolutely void, for the reason that the assessors did not place the names of the shareholders, with the number of their shares and the assessable value of the same, upon the regular assessment-roll, but upon a list separate therefrom.

The second decision was in a suit brought by the First National Bank of Utica against the State tax-collector, to test the effect of the acts which provided for the taxation of corporations generally.

The amount of the tax imposed by the law mentioned, in all cases other than those of banks and certain specified corporations, was at a rate much less than the rates of local taxation in many parts of the State, and less than that imposed upon the shares of banks. In this suit it was decided that Congress did not intend to prohibit the State from taxing its own corporations more lightly than shares in national banks, provided that the latter class of property was not assessed more heavily than other moneyed capital in the hands of individuals.

A suit was brought by the Evansville National Bank, in the United States circuit court of the State of Indiana, in order to test the validity of the statutes of that State, directing the assessment of bank shares. It was held by the bank that these statutes are void, because they do not grant to the owners of bank shares the privilege of deducting their

just debts from the assessed valuation of such shares, while under the general statutes of the State that right was granted to the owners of other moneyed capital. Justice Harlan, of the United States Supreme Court, recently decided in this suit that the law of Indiana "enforces in certain cases a rule of taxation inconsistent with the principle of equality underlying the legislation of Congress, and conformity to which is essential to the validity of State taxation of national bank shares." He decides that every shareholder of a national bank, who, at the time of assessment, had debts, and no credits from which he could deduct the same, except national bank shares, from which the State laws did not permit him to make such deduction, is entitled, through the bank, to an injunction against the tax assessed upon the shares.

As it is in the power of the States, under the present law of Congress, so to legislate that through unequal valuations bank shares may be discriminated against as compared with other moneyed capital in the hands of corporations or individuals, a necessity appears to exist that, in order to avoid protracted and expensive litigation, Congress shall so amend the present law that there can be no doubt as to the precise amount of taxation which may be imposed by the States on national bank shares.

In my last annual report a suggestion was made in reference to the amendment of section 5219, Revised Statutes of the United States. It is now again recommended that the section named shall be amended to read as follows:

But the legislature of each State may determine and direct the manner and place of taxing the shares of national banking associations located within the State, subject to the following restrictions, namely: That the maximum rate of tax shall not exceed — per cent.; that the rate, and the valuation upon which such rate is calculated shall not exceed the least rate and valuation to which other moneyed capital, in the hands of individuals, or of corporations of any class, in such State is subjected, and that the shares of any national banking association, owned by a non-resident of any State, shall be taxed in the State or town in which the bank is located, and not elsewhere.

If such an amendment becomes a law it will, in a great measure, prevent the various forms of discrimination which have been exercised in the imposition and collection of taxes upon national bank shares, under State authority. The Supreme Court of the United States has decided that, without the permission of Congress, the States would have no right to impose any taxes whatever upon national banks, and that in enacting the law under which the States now exercise this right, Congress was conferring a power on the States which they would not otherwise have had. This court also decided that it was the evident intention of Congress to protect the banks from anything beyond their equal share of the public burdens. Congress has therefore the power wholly to rescind the right granted to the States to tax national banking associations. This, however, is not asked or desired. But, inasmuch as it has been the tendency of legislation in different States to disregard, or render inoperative, the provisions of the act of Congress permitting and restricting State taxation of national bank shares, it is certainly not too much to expect that Congress will regard it as due to themselves to pass such amendments as will carry out the intention of their original act, clearly defined and sustained as it has been by the decisions of the Supreme Court of the United States.

LOSSES, SURPLUS, EARNINGS AND DIVIDENDS OF THE NATIONAL BANKS.

During the year ending September 1, 1881, the national banks charged off losses amounting to \$12,691,349.75. Of this, \$5,889,761.19 was charged

off during the six months ending March 1, 1881, and \$6,801,588.56 during the similar period ending September 1, 1881. The following table shows the number of banks that charged off these losses, and the amount so charged off by them, in each State and reserve city throughout the United States, for the two semi-annual periods ending March 1 and September 1, 1881, respectively. The total losses charged off in each of the four preceding years have been added to the table. Full tables for the five previous years may be found in the Appendix:

States and Territories.	March 1, 1881.		September 1, 1881.		Aggregate.
	No. of banks.	Losses.	No. of banks.	Losses.	
Maine.....	37	\$77,806 40	39	\$81,689 17	\$159,495 57
New Hampshire.....	24	99,725 42	29	123,014 54	222,739 96
Vermont.....	28	126,098 71	29	155,990 86	282,084 57
Massachusetts.....	96	240,971 17	108	439,978 14	680,949 31
Boston.....	35	280,815 43	34	420,239 30	701,054 73
Rhode Island.....	27	566,227 60	25	247,484 81	813,712 41
Connecticut.....	43	193,035 40	54	238,940 77	431,976 17
New York.....	128	441,955 39	136	579,034 66	1,020,990 05
New York City.....	36	989,797 57	38	1,331,205 05	2,321,002 62
Albany.....	6	40,960 64	6	46,262 49	87,223 13
New Jersey.....	47	211,657 61	49	217,217 23	428,874 84
Pennsylvania.....	120	398,222 91	121	356,224 18	754,447 09
Philadelphia.....	27	175,251 05	26	230,998 11	406,249 16
Pittsburgh.....	16	152,358 84	18	105,729 25	258,088 09
Delaware.....	6	21,076 93	4	513 49	21,590 42
Maryland.....	11	15,713 42	10	36,429 10	52,142 52
Baltimore.....	9	51,336 66	10	47,843 10	99,179 76
District of Columbia.....	1	436 60	1	109 45	546 05
Washington.....	5	49,435 34	5	23,543 63	72,978 97
Virginia.....	13	53,809 45	13	58,828 98	112,638 43
West Virginia.....	10	24,596 12	9	8,851 42	33,447 54
North Carolina.....	7	30,522 29	9	89,067 00	119,589 29
South Carolina.....	7	63,772 53	8	138,042 71	201,815 24
Georgia.....	6	10,544 04	8	55,418 00	65,962 04
Florida.....	1	1,070 16	1	2,155 64	3,225 80
Alabama.....	3	10,270 81	5	56,027 38	66,298 19
New Orleans.....	6	15,137 27	7	59,783 98	74,920 25
Texas.....	9	39,264 53	11	71,519 97	110,784 50
Arkansas.....	2	5,925 33	.....	.....	5,925 33
Kentucky.....	24	51,239 83	25	59,876 67	111,116 50
Louisville.....	8	35,232 24	8	122,638 43	157,870 67
Tennessee.....	16	43,222 31	15	75,024 21	118,246 52
Ohio.....	86	189,875 45	91	215,348 17	405,223 62
Cincinnati.....	4	37,435 88	5	39,178 05	76,613 93
Cleveland.....	6	98,097 39	5	45,975 81	144,072 70
Indiana.....	52	197,352 79	51	200,483 52	397,836 31
Illinois.....	71	185,954 89	69	110,410 73	296,365 62
Chicago.....	8	49,189 62	8	36,201 75	85,391 37
Michigan.....	47	143,548 67	46	97,721 86	241,270 53
Detroit.....	8	28,208 26	3	10,599 86	38,808 12
Wisconsin.....	10	14,595 30	12	21,397 92	35,993 22
Milwaukee.....	3	15,556 79	2	21,091 99	36,648 78
Iowa.....	35	75,411 39	42	89,239 76	164,651 15
Minnesota.....	22	101,230 17	19	68,869 50	170,119 67
Missouri.....	7	20,294 95	7	16,410 92	36,705 87
Saint Louis.....	3	17,215 69	5	85,684 03	102,899 72
Kansas.....	7	21,534 68	8	23,210 21	44,744 89
Nebraska.....	4	10,805 98	5	39,662 66	50,468 64
Colorado.....	12	70,390 95	9	119,889 14	190,280 09
Nevada.....	1	123 30	1	338 59	461 89
California.....	6	26,939 94	5	30,925 82	57,865 76
San Francisco.....	1	10,425 43	1	8,226 83	18,652 26
Oregon.....	1	21,799 20	1	22,411 26	44,210 46
Dakota.....	4	17,050 20	2	13,017 29	30,067 49
Montana.....	2	4,277 20	2	8,254 94	12,532 14
New Mexico.....	3	12,284 79	1	1,858 45	14,143 24
Utah.....	1	776 50	1	2,542 40	3,318 90
Washington.....	.....	.....	1	2,893 13	2,893 13
Wyoming.....	2	1,900 18	2	43 75	1,943 93
Totals for 1881.....	1,210	5,889,761 19	1,269	6,801,588 56	12,691,349 75
Add for 1880.....	1,360	7,563,886 04	1,321	7,142,519 96	14,706,406 00
Add for 1879.....	1,421	10,238,324 98	1,442	11,487,330 17	21,725,655 15
Add for 1878.....	1,804	10,903,145 04	1,430	13,563,654 85	24,460,799 89
Add for 1877.....	980	8,176,960 56	1,108	11,757,627 43	19,933,587 99
Aggregate losses for five years.....	.....	42,771,077 81	.....	50,762,720 97	93,533,798 78

In order to compare the losses experienced by national banks located in the different sections of the United States, the following table is given, which shows the total losses charged off in each geographical division of the country during the last five years. The number of banks reporting losses is also given:

Six months ending—	New England States.		Middle States.		Southern States.		Western States and Territories.		United States.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
March 1, 1877	289	\$2,465,328	314	\$3,462,684	80	\$478,252	297	\$1,769,697	980	\$8,175,961
September 1, 1877	312	4,825,040	353	3,945,806	86	511,841	357	2,474,940	1,108	11,757,677
Total, 1877 .....	.....	7,290,368	.....	7,408,490	.....	990,093	.....	4,244,637	.....	19,933,568
March 1, 1878	327	3,344,012	417	4,506,813	124	672,032	436	2,380,288	1,304	10,903,145
September 1, 1878	399	4,016,814	449	5,502,770	140	1,225,602	442	2,818,469	1,430	12,563,655
Total, 1878 .....	.....	7,360,826	.....	10,009,583	.....	1,897,634	.....	5,198,757	.....	24,466,800
March 1, 1879	879	3,612,128	459	3,592,950	125	696,646	458	2,336,600	1,421	10,236,324
September 1, 1879	384	3,388,394	463	4,360,440	139	1,235,784	456	2,502,712	1,442	11,487,330
Total, 1879 .....	.....	7,000,522	.....	7,953,390	.....	1,932,430	.....	4,839,312	.....	31,723,654
March 1, 1880	362	2,236,928	446	3,152,317	121	530,769	431	1,643,872	1,360	7,568,680
September 1, 1880	326	1,866,658	440	2,817,870	124	787,046	431	1,670,946	1,321	7,142,529
Total, 1880 .....	.....	4,103,586	.....	5,970,187	.....	1,317,815	.....	3,314,818	.....	14,706,406
March 1, 1881	285	1,584,675	412	2,548,203	112	384,607	401	1,372,276	1,210	5,889,761
September 1, 1881	318	1,707,338	428	2,975,110	119	797,233	404	1,321,908	1,269	6,801,589
Total, 1881 .....	.....	3,292,013	.....	5,523,313	.....	1,181,840	.....	2,694,184	.....	12,691,350
Total for five years .....	.....	29,047,315	.....	36,864,963	.....	7,319,812	.....	20,291,708	.....	92,523,796

Of the losses given in the foregoing tables, a portion is on account of the depreciation in the premium on United States bonds held by the banks. The amount of premium thus charged off during the past year was \$2,271,339.50; and, during the last four and a half years, it amounted to \$13,107,099. The total losses, shown in the above table, extending over a period of five years, are equal to 24.5 per cent. of the entire capital of the banks, and 19.1 per cent. of their combined capital and surplus.

In order further to illustrate this subject, several of the principal cities of the United States have been selected, and the losses sustained during the past five years by the national banks located in each are given in the following table:

Cities.	1877.	1878.	1879.	1880.	1881.	Total.
New York	\$4,247,941 66	\$5,147,319 98	\$3,135,557 87	\$2,054,381 52	\$2,321,002 62	\$16,906,266 15
Boston	2,192,053 81	2,490,197 46	2,655,390 58	1,110,831 72	701,054 73	9,149,528 30
Philadelphia	333,248 47	561,676 30	491,538 36	399,943 74	406,249 16	2,192,676 03
Pittsburgh	289,466 59	419,036 51	333,022 99	258,128 15	253,068 09	1,557,742 33
Baltimore	200,597 74	368,915 90	294,507 00	211,329 01	99,179 76	1,174,529 50
New Orleans	286,259 47	338,496 90	272,869 87	118,080 38	74,920 25	1,080,646 87

The losses charged off by the banks during the last year are about \$2,000,000 less than those experienced during the previous year. A part of the losses charged off, as shown by the preceding tables, consisted of bad debts as defined in the law—viz, debts on which interest was due and unpaid for a period of six months, and which were neither secured nor in process of collection. The bad debts so charged off consisted of other stocks and bonds on which interest had ceased, as well as of bills receivable. Since the resumption of specie payments, the value of a

portion of these bad assets has been realized; and it is estimated that in this way about 25 per cent. of these losses has since been recovered.

DIVIDENDS AND EARNINGS.

From the semi-annual returns made by the banks to this Office, tables have been prepared, showing the dividends and profits, and the ratios of each to capital, and to capital and surplus combined. The following table shows the capital, surplus, dividends, and total earnings of all the national banks, for each half year, from March 1, 1869, to September 1, 1881, with the ratios, as before specified :

Period of six months ending—	No. of banks.	Capital.	Surplus.	Total dividends.	Total net earnings.	RATIOS.		
						Divi- dends to capital.	Dividends to capital and sur- plus.	Earnings to capital and sur- plus.
						Per cent.	Per cent.	Per cent.
Sept. 1, 1869	1,481	\$401,650,802	\$82,105,848	\$21,767,881	\$29,221,184	5.42	4.50	6.04
Mar. 1, 1870	1,571	416,366,991	86,118,210	21,479,095	28,996,934	5.16	4.27	5.77
Sept. 1, 1870	1,601	425,317,104	91,630,620	21,080,343	26,813,885	4.96	4.08	5.19
Mar. 1, 1871	1,605	428,090,165	94,672,401	22,205,150	27,243,162	5.18	4.24	5.21
Sept. 1, 1871	1,693	445,999,264	99,246,591	22,125,279	27,315,311	4.96	4.07	5.02
Mar. 1, 1872	1,750	450,693,706	99,431,243	22,859,826	27,502,539	5.07	4.16	5.00
Sept. 1, 1872	1,852	465,676,023	105,181,942	23,827,289	30,572,891	5.12	4.17	5.36
Mar. 1, 1873	1,912	475,918,683	114,257,288	24,826,061	31,926,478	5.22	4.21	5.41
Sept. 1, 1873	1,955	488,100,951	118,113,848	24,823,029	33,122,000	5.09	4.09	5.46
Mar. 1, 1874	1,967	489,510,323	123,469,859	23,529,908	29,544,120	4.81	3.84	4.82
Sept. 1, 1874	1,971	489,938,284	128,864,039	24,929,307	30,036,811	5.09	4.03	4.86
Mar. 1, 1875	2,007	493,568,831	131,560,637	24,750,816	29,136,007	5.01	3.96	4.66
Sept. 1, 1875	2,047	497,804,833	134,123,649	24,317,785	28,800,217	4.88	3.85	4.56
Mar. 1, 1876	2,076	504,209,491	134,467,595	24,811,581	23,097,921	4.92	3.88	3.62
Sept. 1, 1876	2,081	500,482,271	132,251,078	22,563,829	20,540,231	4.50	3.57	3.25
Mar. 1, 1877	2,080	496,651,580	130,872,165	31,803,969	19,592,962	4.39	3.47	3.12
Sept. 1, 1877	2,072	486,324,860	124,349,254	22,117,116	15,274,028	4.54	3.62	2.50
Mar. 1, 1878	2,074	475,609,751	122,373,561	18,982,390	16,946,696	3.99	3.17	2.83
Sept. 1, 1878	2,047	470,231,896	118,687,134	17,959,223	13,658,893	3.81	3.04	2.31
Mar. 1, 1879	2,043	464,413,996	116,744,135	17,541,054	14,678,660	3.78	3.02	2.58
Sept. 1, 1879	2,045	455,132,056	115,126,351	17,401,867	16,873,200	3.82	3.05	2.96
Mar. 1, 1880	2,046	454,080,090	117,240,501	18,121,273	21,152,784	3.99	3.17	3.70
Sept. 1, 1880	2,072	454,215,062	120,145,649	18,290,200	24,033,250	4.03	3.18	4.18
Mar. 1, 1881	2,087	456,844,865	122,481,788	18,877,517	24,452,021	4.13	3.26	4.22
Sept. 1, 1881	2,100	458,934,485	127,238,394	19,499,694	29,170,816	4.25	3.33	4.96

In the following table is given, by geographical divisions, the number of national banks, with their capital, which paid no dividends to their stockholders during the two semi-annual periods of 1881, to which the totals for each semi-annual period in the four preceding years have been added :

Geographical divisions.	Six months ending—				Average for the year.	
	March 1, 1881.		September 1, 1881.			
	No. of banks.	Capital.	No. of banks.	Capital.	No. of banks.	Capital.
New England States.....	12	\$1,881,000	8	\$1,925,000	10	\$1,903,000
Middle States.....	62	8,746,630	57	6,842,400	60	7,794,515
Southern States.....	18	2,109,900	19	1,875,150	18	1,992,525
Western States and Territories.....	88	7,584,000	87	7,745,000	85	7,664,500
Totals for 1881.....	175	20,321,530	171	18,387,550	173	19,354,540
Totals for 1880.....	226	30,407,200	233	26,334,150	230	28,370,675
Totals for 1879.....	309	53,843,700	299	44,576,300	304	49,210,000
Totals for 1878.....	328	48,797,900	357	58,736,950	343	53,767,425
Totals for 1877.....	245	40,452,000	288	41,166,200	266	40,809,100
Average for each year.....	257	38,764,466	269	37,840,230	263	38,302,348

The percentage to capital of dividends paid, and of dividends and earnings to combined capital and surplus, is given by similar divisions for the years 1879, 1880 and 1881, in the following table:

Geographical divisions.	1879.			1880.			1881.		
	Divi- dends to capital.	Divi- dends to capital and sur- plus.	Earnings to capital and sur- plus.	Divi- dends to capital.	Divi- dends to capital and sur- plus.	Earnings to capital and sur- plus.	Divi- dends to capital.	Divi- dends to capital and sur- plus.	Earnings to capital and sur- plus.
	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>
New England States	6.4	5.2	4.2	6.8	5.5	6.4	7.2	5.8	7.3
Middle States ..	7.9	6.1	5.8	8.4	6.5	8.6	8.5	6.4	9.4
Southern States Western States and Territo- ries	7.0	6.0	5.4	7.8	6.7	7.6	8.3	6.9	11.3
	9.4	7.5	7.1	9.5	7.6	9.3	10.4	8.1	11.6
United States..	7.6	6.1	5.5	8.0	6.4	7.9	8.4	6.6	9.2

SURPLUS.

Under the law requiring the national banks to carry to surplus fund, before declaring dividends, a certain proportion of their earnings, the national banks of the country have accumulated a fund, in addition to their capital, which now amounts to \$128,140,618. This surplus is not infringed upon, except in case of extraordinary losses, such as cannot be paid from the current earnings of the banks, and consequently forms, with the capital, the working fund of the banks. In the following table the gradual accumulation of this fund, from the commencement of the system to the present time, is shown, as nearly as possible, by semi-annual periods. The increase or decrease for each period is also given:

Dates.	Amount.	Semi-annual increase or decrease.	Dates.	Amount.	Semi-annual increase or decrease.
		<i>Increase.</i>			<i>Increase.</i>
July 4, 1864	\$1, 129, 910		June 13, 1873	\$116, 947, 455	\$5, 437, 206
January 2, 1865	8, 663, 311	\$7, 533, 401	December 26, 1873	120, 961, 268	4, 113, 813
July 3, 1865	31, 303, 566	22, 640, 255	June 26, 1874	126, 239, 308	5, 278, 040
January 1, 1866	43, 000, 371	11, 696, 805	December 31, 1874	130, 485, 641	4, 246, 333
July 2, 1866	50, 151, 992	7, 151, 621	June 30, 1875	133, 169, 095	2, 683, 454
January 7, 1867	59, 992, 475	9, 840, 883			<i>Decrease.</i>
July 1, 1867	63, 232, 811	3, 239, 936	December 17, 1875	133, 065, 422	\$83, 673
January 6, 1868	70, 586, 126	7, 253, 315	June 30, 1876	131, 897, 197	1, 188, 225
July 6, 1868	75, 846, 119	5, 253, 993	December 22, 1876	131, 390, 665	506, 532
January 4, 1869	81, 169, 937	5, 329, 818	June 22, 1877	124, 714, 073	6, 676, 592
June 12, 1869	82, 218, 576	1, 048, 339	December 28, 1877	121, 568, 455	3, 145, 618
January 22, 1870	90, 174, 281	7, 955, 705	June 29, 1878	118, 178, 531	3, 389, 924
June 9, 1870	91, 689, 834	1, 515, 553	January 1, 1879	116, 200, 864	1, 977, 667
December 28, 1870	94, 705, 740	3, 015, 906	June 14, 1879	114, 321, 376	1, 878, 488
June 10, 1871	98, 322, 204	3, 616, 464			<i>Increase.</i>
December 16, 1871	101, 573, 154	3, 250, 950	December 12, 1879	115, 429, 082	\$1, 107, 666
June 10, 1872	105, 181, 943	3, 608, 789	June 11, 1880	113, 102, 014	2, 672, 863
December 27, 1872	111, 410, 249	6, 228, 306	December 31, 1880	121, 824, 629	3, 722, 615
			June 30, 1881	126, 679, 518	4, 854, 889

From December, 1875, to June, 1879 there was a constant decrease in this fund. In all other cases a gradual increase is to be noted.

UNITED STATES LEGAL-TENDER NOTES AND NATIONAL-BANK CIRCULATION.

The acts of February 25, 1862, July 11, 1862, and March 3, 1863, each authorized the issue of 150 millions of dollars of legal-tender notes, making an aggregate of 450 millions of dollars. On January 30, 1864, the amount of such notes outstanding was \$449,338,902, which was the highest amount outstanding at any one time. The act of June 30, 1864,

provided that the total amount of United States notes issued or to be issued should not exceed 400 millions of dollars, and such additional sum, not exceeding 50 millions, as may be temporarily required for the redemption of temporary loans. By the act of June 20, 1874, the maximum amount was fixed at \$382,000,000.

Section 3 of the act of January 14, 1875, authorized an increase of the circulation of national banks in accordance with existing law, without respect to the limit previously existing, and required the Secretary of the Treasury to retire legal-tender notes to an amount equal to 80 per cent. of the national-bank notes thereafter issued, until the amount of such legal-tender notes outstanding should be 300 millions, and no more. Under the operation of this act \$35,318,984 of legal-tender notes were retired, leaving the amount in circulation on May 31, 1878, the date of the repeal of the act, \$346,681,016, which is the amount now outstanding.

The act of July 12, 1870, provided that no national banking association organized after that date should have circulation in excess of \$500,000. As this restriction was enacted at a time when a limit existed as to the aggregate amount of circulation which could be issued to national banking associations, the necessity for it ceased after the passage of the act of January 14, 1875, which, as stated, removed all limit upon the aggregate amount of circulating notes, and a repeal of the restriction is recommended by the Comptroller. A bill was, at the last session of Congress, reported from the finance committee, authorizing all banks to receive circulation equal to the full amount of their capital, as was the case in the original bank act. The passage of this bill would give the banks the privilege of increasing their circulation up to the limit of their capital, if at certain seasons of the year such an increase should be desirable. This increase would not probably be great, for the amount of circulation outstanding is now much less than that authorized by law.

Since the passage of the act of June 20, 1874, \$127,923,596 of legal-tender notes have been deposited in the Treasury by the national banks, for the purpose of reducing their circulation, and \$101,034,675 of bank notes have been redeemed, destroyed, and retired. In the following table are given the amounts and kinds of the outstanding currency of the United States and of the national banks, on January 1 of each year, from 1866 to 1880, and on November 1, 1881; to which is added the amount on August 31, 1865, when the public debt reached its maximum:

Date.	United States issues.			Notes of national banks, including gold notes.	Aggregate.	Currency price of \$100 gold.	Gold price of \$100 currency.
	Legal-tender notes.	Old demand notes.	Fractional currency.				
Aug. 31, 1865	\$432,553,912	\$402,965	\$26,344,742	\$176,213,955	\$635,515,574	\$144 25	\$69 32
Jan. 1, 1866	425,839,319	392,070	26,000,420	236,636,098	688,887,907	144 50	69 20
Jan. 1, 1867	380,276,160	221,632	28,732,812	298,588,419	707,819,028	133 00	75 18
Jan. 1, 1868	356,000,000	159,127	31,597,588	299,846,206	687,602,916	133 25	75 04
Jan. 1, 1869	356,000,000	128,098	34,215,715	299,747,599	690,091,382	135 00	74 07
Jan. 1, 1870	356,000,000	113,098	39,762,664	299,629,322	695,505,084	120 00	83 33
Jan. 1, 1871	356,000,000	101,086	39,995,089	306,307,672	702,403,847	110 75	90 29
Jan. 1, 1872	357,500,000	92,801	40,787,877	328,465,431	726,826,109	109 50	91 32
Jan. 1, 1873	358,557,907	84,387	45,722,061	344,582,812	748,947,187	112 00	89 28
Jan. 1, 1874	378,401,702	79,637	48,544,792	350,848,236	777,874,367	110 25	90 70
Jan. 1, 1875	382,000,000	72,317	46,390,598	354,128,250	782,591,165	112 50	88 89
Jan. 1, 1876	371,827,220	69,642	44,147,072	346,479,756	762,523,690	112 75	88 69
Jan. 1, 1877	366,055,084	65,462	26,348,206	321,595,006	714,064,358	107 00	93 46
Jan. 1, 1878	349,943,776	63,532	17,764,109	321,672,505	689,443,922	102 87	97 21
Jan. 1, 1879	346,681,016	62,035	16,108,159	323,791,674	686,642,884	100 00	100 00
Jan. 1, 1880	346,681,016	61,850	15,674,304	342,387,336	704,804,006	100 00	100 00
Jan. 1, 1881	346,681,016	60,745	15,523,484	343,792,832	706,358,057	100 00	100 00
Nov. 1, 1881	346,681,016	60,400	15,460,086	359,803,000	722,673,502	100 00	100 00

In the following table is shown by States the amount of circulation issued and retired during the year ending November 1, 1881, and the total amount issued and retired since June 20, 1874:

States and Territories.	Circulation issued.	Circulation retired.		Total.
		Act of June 20, 1874.	Liquidating banks.	
Maine.....	\$45,000	\$68,145	\$23,863	\$62,008
New Hampshire.....	10,800		5,684	5,684
Vermont.....	200,700	165,471	35,759	204,230
Massachusetts.....	3,635,840	1,586,655	8,232	1,594,887
Rhode Island.....	1,586,280	290,219	1,672	291,891
Connecticut.....	1,912,360	819,721	2,265	821,986
New York.....	7,198,370	4,683,765	186,681	4,870,446
New Jersey.....	1,186,170	310,419	110,952	421,371
Pennsylvania.....	5,300,690	1,511,536	93,377	1,604,913
Delaware.....	45,000			
Maryland.....	700,000	24,240	2,243	26,483
District of Columbia.....	500	16,655	13,013	29,668
Virginia.....	256,300	70,955	33,800	108,755
West Virginia.....		40,805	13,014	53,819
North Carolina.....		51,134	13,435	64,569
South Carolina.....	81,000	93,258		93,258
Georgia.....	22,480	8,541	12,354	20,895
Florida.....				
Alabama.....		34,710	8,859	43,569
Mississippi.....			70	70
Louisiana.....	338,000	55,983	12,620	66,602
Texas.....	121,500		6,970	6,970
Arkansas.....		16,442	60	16,502
Kentucky.....	809,950	163,376	31,238	194,614
Tennessee.....	201,600	9,997	23,565	33,562
Missouri.....	876,100	129,054	92,372	221,426
Ohio.....	2,549,380	460,751	116,122	576,873
Indiana.....	660,970	750,020	122,329	872,349
Illinois.....	897,560	344,914	130,434	475,348
Michigan.....	311,400	225,480	49,023	274,463
Wisconsin.....	472,500	83,784	51,457	135,241
Iowa.....	447,300	81,222	66,051	147,273
Minnesota.....	147,600	94,733	47,092	141,825
Kansas.....	121,480	38,301	43,429	81,730
Nebraska.....	198,900	40,682	2,082	42,764
Nevada.....			160	160
Oregon.....				
Colorado.....	149,400		10,468	10,468
Utah.....			3,835	3,835
Idaho.....				
Montana.....	126,000	9,934	25,483	35,417
Wyoming.....	27,000			
New Mexico.....				
Dakota.....	117,000			
Washington.....	90,000	20,365		20,365
California.....	135,000			
Surrendered to this office and retired.....				410,875
Totals.....	30,979,630	12,303,246	1,402,013	14,116,134
Previously retired, under act of June 20, 1874.....	91,748,275	71,135,348	16,194,067	87,329,415
Previously surrendered, under same act.....				11,794,380
Grand totals.....	122,727,905	83,438,594	17,596,080	113,244,429

The amount of circulation issued to national banks for the year ending November 1, 1881, was \$30,979,630, including \$5,233,580 issued to banks organized during the year. The amount retired during the year was \$14,075,054, and the actual increase for the same period was therefore \$16,904,576, making the total on November 1, \$359,422,738, which is the largest amount outstanding at any one time.

During the year ending November 1, 1881, lawful money to the amount of \$23,847,844 was deposited with the Treasurer to retire circulation, of which amount \$1,554,790 was deposited by banks in liquidation. The amount previously deposited under the act of June 20, 1874, was \$35,684,998; by banks in liquidation, \$18,390,555, to which is to be added a balance of \$3,813,675, remaining from deposits made by liquidating

banks prior to the passage of that act. Deducting from the total the amount of circulating notes redeemed and destroyed without reissue, \$101,034,675, there remained in the hands of the Treasurer on November 1, 1881, \$30,702,596 of lawful money for the redemption and retirement of bank circulation.

CIRCULATING NOTES OF THE BANK OF FRANCE AND IMPERIAL BANK OF GERMANY, BY DENOMINATIONS—NATIONAL-BANK AND LEGAL-TENDER NOTES, BY DENOMINATIONS.

The following table* exhibits by denominations the circulation of the Imperial Bank of Germany, on January 1, 1881, in thalers and marks, which are here converted into our currency:

Thalers.				Marks.			
Number of pieces.	Denominations.	Value of each piece in dollars.	Amount in dollars. (Thaler = 75 cents.)	Number of pieces.	Denominations.	Value of each piece in dollars.	Amount in dollars. (Mark = 25 cent.)
81	500 thalers.	375 00	30,375	260,982	1,000 marks.	250	65,145,500
2,246	100 thalers.	75 00	168,450	217,440	500 marks.	125	27,181,125
1,090½	50 thalers.	37 50	63,394	4,348,382½	100 marks.	25	108,709,562
8,726	25 thalers.	18 75	163,612	.....	.....	.....	.....
8,026½	10 thalers.	7 50	67,699	.....	.....	.....	.....
21,770	.....	.....	493,530	4,826,412½	.....	.....	201,636,187

The circulation of the Imperial Bank of Germany, on January 1, 1879, was \$165,933,942; its circulation on January 1, 1880, was \$198,201,144; showing an increase of \$32,267,202 during that year.

The following table† gives the circulation of the Bank of France and its branches, with the number of pieces, and the denominations in francs and in dollars, on January 27, 1881:

Number of pieces.	Denominations.	Value of each piece in dollars.	Amount in francs.	Amount in dollars. (Franc = 20 cents.)
5	5,000 francs.	1,000	25,000	5,000
1,570,596	1,000 francs.	200	1,370,596,000	274,119,200
712,243	500 francs.	100	356,121,500	71,224,300
2,889	200 francs.	40	577,800	115,560
7,555,345	100 francs.	20	755,534,500	151,106,900
671,119	50 francs.	10	33,555,950	6,711,190
25,587	25 francs.	5	639,675	127,935
262,999	20 francs.	4	5,659,990	1,131,998
189,085	10 francs.	2	945,475	189,085
1,224	Forms out of date.	.....	425,900	85,180
10,811,102	.....	.....	2,524,081,780	504,816,356

The amount of circulation of the Bank of France on January 29, 1880, was 2,321,474,365 francs, or, say, \$464,294,873, showing an increase between that time and January 27, 1881, the date of the foregoing table, of 202,607,415 francs, or \$40,521,483.

* London Bankers' Magazine for September, 1881, page 706.

† Ibid., page 719.

It will be seen that the Imperial Bank of Germany issues no notes of a less denomination than \$7.50, and that the Bank of France issues less than two millions of dollars in notes of a less denomination than five dollars. The Bank of England issues no notes of less than twenty-five dollars, and the Banks of Ireland and Scotland none of less than five dollars.

The amount of circulation in this country in denominations of five dollars and under, on November 1, 1880, was \$214,326,838. In the foreign countries named a large amount of silver and gold coin of the lower denominations enters into general circulation. It will be impossible to keep in circulation here any large amount of small gold coins or silver dollars, unless the coinage of the latter is restricted and the small notes withdrawn.

In accordance with law, no national-bank notes of denominations less than five dollars have been issued since the 1st of January, 1879. Since that date the amount of ones and twos has been reduced \$5,867,465, and during the same period the amount of legal-tender notes of these denominations has been increased \$7,903,621. During the last year the amount of national-bank notes of these denominations has decreased \$1,648,440. The total increase, therefore, of the amount of one and two dollar bills outstanding, in national-bank and legal-tender notes, is \$6,255,181.

The following table shows, by denominations, the amount of national-bank and legal-tender notes outstanding on November 1, 1881, and the aggregate amounts of both kinds of notes at the same date in 1879 and 1880:

Denominations.	1881.			1880.	1879.
	National-bank notes.	Legal-tender notes.	Aggregate.	Aggregate.	Aggregate.
Ones.....	\$1,329,112	\$24,464,059	\$25,793,171	\$24,247,362	\$22,887,502
Twos.....	622,170	23,732,196	24,354,366	23,036,578	21,030,863
Fives.....	100,480,080	67,899,982	168,380,062	167,042,898	158,522,853
Tens.....	121,308,840	75,408,831	196,717,671	189,655,588	181,447,556
Twenties.....	81,116,500	70,806,003	151,922,503	147,719,837	141,445,983
Fifties.....	23,284,200	23,157,575	46,441,775	45,777,475	46,177,945
One hundreds.....	29,951,000	33,239,370	63,190,370	59,958,600	58,330,790
Five hundreds.....	732,000	14,217,500	14,949,500	16,765,500	23,068,000
One thousands.....	201,000	12,065,500	12,266,500	14,640,500	23,111,500
Five thousands.....	.....	2,430,000	2,430,000	565,000	3,256,000
Ten thousands.....	.....	260,000	260,000	320,000	3,596,000
Add for unredeemed fragments of national-bank notes.....	+16,586	.....	+16,586	+15,129	+13,586
Deduct for legal-tender notes destroyed in Chicago fire.....	.....	-1,000,000	-1,000,000	-1,000,000	-1,000,000
Totals.....	358,941,488	346,681,016	705,622,504	688,744,467	681,815,529

The written signatures of the officers of the banks are necessary as an additional precaution against counterfeiting. It is recommended that a bill for preventing the lithographing or printing of the signatures of officers of banks, now required by law to be written on the notes, be passed by Congress, imposing a penalty of twenty dollars for a violation thereof.

REDEMPTIONS.

Section 3 of the act of June 20, 1874, provides that every national bank "shall at all times keep and have on deposit in the Treasury of the

United States, in lawful money of the United States, a sum equal to five per centum of its circulation, to be held and used for the redemption of such circulation." Since the passage of this act the banks have, as a rule, maintained their redemption fund, and their circulating notes have been promptly redeemed at the Treasury, without expense to the government.

The following table exhibits the amount of national-bank notes received for redemption monthly, by the Comptroller of the Currency, for the year ending October 31, 1881, and the amount received for the same period at the redemption agency of the Treasury, together with the total amount received since the passage of the act of June 20, 1874:

Months.	Received by the Comptroller.					Received at redemption agency.
	From national banks for re-issue or surrender.	From redemption agency for reissue.	Notes of national banks in liquidation.	Under act of June 20, 1874.	Total.	
1880.						
November	\$11,000	\$2,596,200	\$78,305	\$558,194	\$3,244,299	\$3,369,417
December	42,700	2,824,500	146,741	225,647	3,239,588	4,151,871
1881.						
January	77,624	3,218,900	203,374	656,677	4,156,575	5,550,743
February	29,905	4,005,000	189,613	751,995	4,927,113	4,498,501
March	55,230	3,251,400	125,155	858,932	4,290,717	4,804,393
April	24,400	3,071,800	143,025	2,231,988	5,471,213	6,850,425
May	3,205	4,659,300	98,066	1,540,498	6,301,069	8,035,983
June	14,900	6,220,800	310,635	2,239,566	8,785,901	7,151,961
July	50	3,149,800	57,214	647,235	3,854,299	4,988,307
August	20,850	3,467,500	99,885	1,184,073	4,772,308	4,540,058
September	58,710	2,178,700	69,233	624,068	2,930,709	3,622,833
October	67,720	3,789,600	155,472	740,834	4,753,626	4,945,668
Totals	406,894	42,434,100	1,626,718	12,259,705	56,727,417	62,510,255
Received from June 20, 1874, to October 31, 1880	12,067,195	387,314,155	16,060,075	71,345,508	487,895,933	1,038,013,014
Grand totals.	13,074,089	429,748,255	17,696,793	83,605,213	544,123,350	1,100,523,269

From the passage of the act of June 20, 1874, to October 31, 1881, there was received at the redemption agency of the Treasury \$1,100,523,269 of national-bank currency. During the year ending October 31, 1881, there was received \$62,510,225; of which amount \$23,923,000, or about 38 per cent., was received from banks in New York City, and \$5,679,000, or about 9 per cent., was received from banks in the city of Boston. The amount received from Philadelphia was \$5,169,000; from Baltimore, \$723,000; Pittsburgh, \$624,000; Cincinnati, \$1,023,000; Chicago, \$2,777,000; Saint Louis, \$732,000; Providence, \$1,415,000. The amount of circulating notes fit for circulation returned by the redemption agency to the banks of issue during the year was \$4,536,200.

The total amount received by the Comptroller of the Currency for destruction, from the redemption agency and from the national banks direct, was \$56,727,417. Of this amount, \$5,836,203 were issues of banks in the city of New York, \$5,819,519 of Boston, \$2,275,055 of Philadelphia, \$912,700 of Baltimore, \$971,483 of Pittsburgh, \$409,300 of Cincinnati, \$138,330 of Chicago, \$105,800 of Saint Louis, \$1,786,791 of Providence, and of each of the other principal cities less than \$400,000.

The following table exhibits the number and amount of national-bank notes, of each denomination, which have been issued and redeemed since

the organization of the system, and the number and amount outstanding on November 1, 1881:

Denominations.	Number.			Amount.		
	Issued.	Redeemed.	Outstand- ing.	Issued.	Redeemed.	Outstand- ing.
Ones	23, 167, 677	21, 838, 565	1, 329, 112	\$23, 167, 677	\$21, 838, 565	\$1, 329, 112
Twos	7, 747, 519	7, 486, 434	261, 085	15, 495, 038	14, 972, 868	522, 170
Fives	73, 612, 504	53, 516, 488	20, 096, 016	368, 062, 520	267, 562, 440	100, 480, 080
Tens	29, 477, 519	17, 346, 635	12, 130, 884	294, 775, 190	173, 466, 350	121, 308, 840
Twenties	8, 940, 817	4, 884, 992	4, 055, 825	178, 816, 340	97, 699, 840	81, 116, 500
Fifties	1, 337, 574	891, 890	465, 684	67, 878, 700	44, 504, 500	23, 374, 200
One hundreds	959, 712	680, 202	279, 510	95, 971, 200	66, 020, 200	29, 951, 000
Five hundreds	21, 959	20, 495	1, 464	10, 979, 500	10, 247, 500	732, 000
One thousands	7, 144	6, 943	201	7, 144, 000	6, 943, 000	201, 000
Portions of notes lost or destroyed					-16, 586	-16, 586
Totals	145, 292, 425	106, 652, 644	38, 639, 781	1, 062, 290, 165	703, 348, 677	358, 941, 438

A table showing the numbers and denominations of national-bank notes issued and redeemed, and the number of each denomination outstanding on November 1 for the last thirteen years, will be found in the Appendix.

The following table shows the amount of national-bank notes received at this office and destroyed yearly since the establishment of the system:

Prior to November 1, 1865	\$175, 490
During the year ending October 31, 1866	1, 050, 392
During the year ending October 31, 1867	3, 401, 423
During the year ending October 31, 1868	4, 602, 825
During the year ending October 31, 1869	8, 683, 729
During the year ending October 31, 1870	14, 305, 669
During the year ending October 31, 1871	24, 344, 047
During the year ending October 31, 1872	30, 211, 720
During the year ending October 31, 1873	36, 433, 171
During the year ending October 31, 1874	49, 939, 741
During the year ending October 31, 1875	137, 697, 696
During the year ending October 31, 1876	98, 672, 716
During the year ending October 31, 1877	76, 918, 963
During the year ending October 31, 1878	57, 381, 249
During the year ending October 31, 1879	41, 101, 830
During the year ending October 31, 1880	35, 539, 660
During the year ending October 31, 1881	54, 941, 139
Additional amount of notes of national banks in liquidation	28, 027, 215
Total	703, 348, 676

The amount of one and two dollar notes outstanding is but one-half of one per cent. of the whole circulation of the banks, the fives constitute 28 per cent., the tens 33.8 per cent., the twenties 22.6 per cent., while the fifties and over are only 15.1 per cent. of the entire circulation. While the amount of ones and twos of the national bank circulation is steadily diminishing, the legal-tender notes of these denominations are as steadily increasing. Of the entire amount of national-bank and legal-tender notes outstanding, nearly 7.1 per cent. consists of one and two dollar notes, more than 30.9 per cent of ones, twos, and fives, more than 58.8 per cent. is in notes of a less denomination than

twenty dollars, while about 80.4 per cent. is in notes of a lower denomination than fifty dollars. Of the entire issue, about 19.4 per cent. is in denominations of fifties, one hundreds, five hundreds, and one thousands. There are also outstanding 486 legal-tender notes of the denomination of five thousand, and 26 notes of the denomination of ten thousand.

RESERVE.

The following table exhibits the amount of net deposits, and the reserve required thereon by the act of June 20, 1874, together with the amount and classification of reserve held by the national banks in New York City, in the other reserve cities, and by the remaining banks, at the dates of their reports in October of each year from 1875 to 1881:

NEW YORK CITY.

	Number of banks	Net deposits.	Reserve required.	Reserve held.		Classification of reserve.			
				Amount.	Ratio to deposits.	Specie.	Other lawful money.	Due from agents.	Redemption fund.
		<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Per cent.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>
October 1, 1875.	48	202.3	50.6	60.5	29.9	5.0	54.4	.....	1.1
October 2, 1876	47	197.9	49.5	60.7	30.7	14.6	45.3	.....	0.8
October 1, 1877	47	174.9	43.7	48.1	27.6	13.0	34.3	.....	0.8
October 1, 1878.	47	189.8	47.4	50.9	26.8	13.3	36.5	.....	1.1
October 2, 1879.	47	210.2	52.6	53.1	25.3	19.4	32.6	.....	1.1
October 1, 1880.	47	208.1	67.0	70.6	28.4	58.7	11.0	.....	0.9
October 1, 1881.	48	268.8	67.2	62.5	23.3	50.6	10.9	.....	1.0

OTHER RESERVE CITIES.

October 1, 1875	188	223.9	56.0	74.5	33.3	1.5	37.1	32.3	3.6
October 2, 1876	189	217.0	54.2	76.1	35.1	4.0	37.1	32.0	3.0
October 1, 1877	188	204.1	51.0	67.3	33.0	5.6	34.3	24.4	3.9
October 1, 1878.	184	190.9	50.0	71.1	35.6	9.4	29.4	29.1	3.2
October 2, 1879.	181	228.8	57.2	83.5	36.5	11.3	33.0	35.7	3.5
October 1, 1880.	184	289.4	72.4	105.2	36.3	28.3	25.0	48.2	3.7
October 1, 1881.	189	335.4	83.9	100.8	30.0	34.6	21.9	40.6	3.7

STATES AND TERRITORIES.

October 1, 1875.	1,861	207.9	46.3	100.1	32.5	1.6	33.7	53.3	11.5
October 2, 1876.	1,853	291.7	43.8	99.9	34.3	2.7	31.0	55.4	10.8
October 1, 1877.	1,845	230.1	43.6	95.4	32.9	4.2	31.6	48.9	10.7
October 1, 1878.	1,822	230.1	43.4	106.1	36.7	8.0	31.1	56.0	11.0
October 2, 1879.	1,820	329.9	49.5	124.3	37.7	11.5	30.3	71.3	11.2
October 1, 1880.	1,859	410.5	61.6	147.2	35.8	21.2	28.3	86.4	11.3
October 1, 1881.	1,895	507.2	76.1	158.3	31.2	27.5	27.1	92.4	11.4

SUMMARY.

October 1, 1875.	2,087	734.1	152.2	235.1	32.0	8.1	125.2	86.6	16.2
October 2, 1876.	2,089	706.6	147.5	236.7	33.5	21.3	113.4	87.4	14.6
October 1, 1877.	2,080	669.1	138.3	210.8	31.5	22.8	100.2	73.3	14.5
October 1, 1878.	2,053	678.8	140.8	228.1	33.6	30.7	97.0	85.1	15.3
October 2, 1879.	2,048	768.9	150.3	260.9	33.9	42.2	95.9	107.0	15.8
October 1, 1880.	2,090	968.0	201.0	323.0	33.4	108.2	64.3	134.6	15.9
October 1, 1881.	2,123	1,111.6	227.2	321.6	28.9	112.7	59.9	133.0	16.1

The following table, compiled from returns made to the clearing-house by the national banks in New York City, exhibits the movement of their reserve, weekly, during October, for the last eight years :

Week ending—	Specie.	Legal tenders.	Total.	Ratio of reserve to—	
				Circulation and deposits.	Deposits.
				Per cent.	Per cent.
October 4, 1873.....	\$9,240,300	\$9,251,900	\$18,492,200	11.6	14.0
October 11, 1873.....	10,506,900	8,649,300	18,556,200	11.6	14.1
October 18, 1873.....	11,650,100	5,179,800	16,829,900	10.7	13.0
October 25, 1873.....	11,433,500	7,187,300	18,620,800	12.2	14.8
October 3, 1874.....	15,373,400	53,297,600	68,671,000	30.0	33.9
October 10, 1874.....	14,517,700	52,152,000	66,669,700	29.6	33.3
October 17, 1874.....	12,691,400	51,855,100	64,546,500	29.0	31.7
October 24, 1874.....	11,457,900	49,893,800	61,351,800	28.8	31.7
October 31, 1874.....	10,324,900	50,773,000	61,097,900	27.9	31.6
October 2, 1875.....	5,438,900	56,181,500	61,620,400	28.1	30.6
October 9, 1875.....	5,716,200	51,342,300	57,058,500	26.5	25.9
October 16, 1875.....	5,328,500	48,582,700	54,111,200	25.4	27.7
October 23, 1875.....	5,735,000	47,300,800	53,035,900	25.3	27.7
October 30, 1875.....	8,975,600	45,762,800	54,738,400	26.5	28.0
October 7, 1876.....	17,682,600	45,535,600	63,218,200	30.5	32.4
October 14, 1876.....	16,233,600	43,004,600	59,238,200	28.8	31.1
October 21, 1876.....	15,577,500	41,421,700	56,999,200	27.8	30.0
October 28, 1876.....	14,011,600	41,645,600	55,657,200	26.0	30.3
October 6, 1877.....	14,665,600	36,168,300	50,833,900	27.0	28.5
October 13, 1877.....	14,726,500	35,178,900	49,905,400	26.7	28.2
October 20, 1877.....	14,067,400	35,101,700	49,169,100	26.5	28.0
October 27, 1877.....	15,209,000	34,367,600	49,576,600	26.8	28.4
October 5, 1878.....	14,995,800	38,304,900	53,300,700	25.7	28.4
October 12, 1878.....	12,184,600	37,685,100	49,869,700	24.4	27.0
October 19, 1878.....	13,531,400	36,576,000	50,107,400	24.7	27.3
October 26, 1878.....	17,384,200	35,690,500	53,074,700	25.8	28.5
October 4, 1879.....	18,979,600	34,368,000	53,347,600	23.3	25.3
October 11, 1879.....	20,901,800	32,820,300	53,722,100	23.4	25.9
October 18, 1879.....	24,686,500	29,305,200	53,991,700	23.5	26.1
October 25, 1879.....	25,636,000	26,713,900	52,349,900	23.0	25.5
October 2, 1880.....	59,823,700	11,129,100	70,952,800	25.4	28.4
October 9, 1880.....	62,521,300	10,785,000	73,306,300	25.4	27.2
October 16, 1880.....	62,760,600	10,939,200	73,699,800	25.5	27.1
October 23, 1880.....	60,888,200	10,988,200	71,876,400	24.9	26.6
October 30, 1880.....	61,471,600	10,925,000	72,396,600	25.0	26.7
October 1, 1881.....	54,954,600	12,150,400	67,105,000	23.1	24.8
October 8, 1881.....	53,287,900	12,153,800	65,441,700	23.1	24.9
October 15, 1881.....	51,008,300	12,452,700	63,461,000	23.2	25.0
October 22, 1881.....	54,016,200	12,496,500	66,512,700	24.6	26.6
October 29, 1881.....	55,961,200	12,947,900	68,909,100	25.6	27.4

APPENDIX.

Tables will be found in the appendix, exhibiting the reserve of the national banks as shown by their reports, from October 2, 1874, to October 1, 1881; the reserve by States and principal cities for October 1, 1881; and in the States and Territories, in New York City, and in the other reserve cities, separately, at three dates in each year, from 1878 to 1881.

Special attention is called to the synopsis of judicial decisions contained in the appendix, to the numerous and carefully prepared tables in both report and appendix, and to the index of subjects and list of tables to be found at the close of the appendix. At the end of the full volume of more than seven hundred pages is an alphabetical list of the cities and villages in which the national banks are situated.

In concluding this report the Comptroller gratefully acknowledges the zeal and efficiency of the officers and clerks associated with him in the discharge of official duties.

JOHN JAY KNOX,
Comptroller of the Currency.

HON. JOSEPH WARREN KEIFER,
Speaker of the House of Representatives.

* The appendix, which is omitted for want of space, may be found in the bound volumes of the Comptroller's report.

REPORT OF THE DIRECTOR OF THE MINT.

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REPORT OF THE DIRECTOR OF THE MINT.

TREASURY DEPARTMENT,
BUREAU OF THE MINT,
November 1, 1881.

SIR: I have the honor to present my third and the ninth annual report from this bureau, showing the operations of the mints and assay offices of the United States for the fiscal year ending June 30, 1881.

The influx of gold from foreign countries, noticed in my last report, continued during the year, giving a net import of \$5,836,058, American gold coin, and of \$91,715,012 foreign coin and bullion.

This has not only largely increased the work of this bureau but the business and operations of the New York assay office, where \$91,499,168.61 of foreign gold was received, and of the Philadelphia mint, to which it was sent for coinage. Besides this heavy import, the American mines have maintained [within a few thousand dollars], a gold production equaling that of the preceding year.

DEPOSITS AND PURCHASES.

The bullion and coin received and operated upon during the year, at all the mints and assay offices, including redeposits, contained \$193,371,101.01 of gold and \$32,854,421.45 of silver, a total of \$226,225,522.46, exceeding in value the receipts of any previous year by more than \$50,000,000.

The reports and accounts submitted to this bureau show, during the year, deposits of gold of domestic production, \$35,815,036.55; of plate, jewelry, and worn coin, \$1,784,207.90; and of foreign coin and bullion, \$93,233,858; being a total of \$130,833,102.45, and thirty-two millions in excess of the gold deposits of last year.

The silver bullion deposits and purchases, including partings from gold, amounted at the coining value to \$30,791,146.66, of which \$28,477,059.21 consisted of domestic bullion, \$2,046,576.80 of foreign coin and bullion, and \$267,510.65 of plate, jewelry, and American coin. The following table shows the amount and character of the deposits:

	Gold.	Silver.	Total.
Domestic production.....	\$35, 815, 036 55	\$28, 477, 059 21	\$64, 292, 095 76
United States coin	440, 776 97	7, 307 40	448, 084 37
Foreign bullion	37, 771, 472 26	1, 312, 144 58	39, 083, 616 84
Foreign coin	55, 462, 385 74	734, 432 22	56, 196, 817 96
Old jewelry, plate, &c	1, 343, 430 03	260, 203 25	1, 603, 634 18
Total.....	130, 833, 102 45	30, 791, 146 66	161, 624, 249 11

A portion of these deposits were manufactured at the institutions receiving them into bars, which were again deposited or transferred to other institutions for treatment or coinage. The redeposits for this purpose amounted to \$62,537,998.56 in gold, and to \$2,063,274.79 in silver.

COINAGE.

At the commencement of the fiscal year the coinage mints and assay offices held \$40,724,337.91 of uncoined gold bullion. The deposits of the year, amounting to \$130,833,102.45, increased the stock of bullion available for coinage to \$171,557,440.36.

The value of the total gold coinage of the year was \$78,733,864, and of the gold bullion uncoined at its close, \$86,548,696.96, a portion of the deposits having been paid in fine bars.

The silver coinage amounted to \$27,649,966.75, of which \$27,637,955 were silver dollars, and \$12,011.75 proof silver coins of other denominations.

The coinage of gold into smaller denominations than heretofore executed was continued, only \$15,345,520 in double eagles having been struck, while the eagles and half eagles amounted to \$63,371,230.

Nearly all of the gold produced on the Pacific coast was deposited and coined at the San Francisco Mint, while the principal part of the gold coined at the Philadelphia Mint consisted of New York Assay Office bars manufactured from imported bullion and coin.

The number of pieces and the value of the total coinage were as follows:

	Pieces.	Value.
Gold.....	10,111,115	\$78,733,864 00
Silver.....	27,698,820	27,649,966 75
Minor.....	38,385,665	405,100 95
Total.....	76,145,600	106,788,940 70

The comparative values of the coinage of gold, silver, and minor coins executed during the fiscal year and the calendar year 1880 are as follows:

	Calendar year 1880.	Fiscal year 1881.
Gold.....	\$82,308,279 00	\$78,733,864 00
Silver.....	27,409,706 75	27,649,966 75
Total.....	89,717,985 75	106,383,830 75
Minor.....	391,395 95	405,100 95
Total coinage.....	90,109,381 70	106,788,940 70

The gold coinage of the mints prior to the year 1873 has been grouped and tabulated into three divisions. The first embracing the forty years from the commencement of coinage at the Philadelphia Mint in 1834 to the time of the change in the ratio of gold and silver and the reduced valuation of the gold dollar to correspond therewith, during which period \$11,915,890 of gold were coined.

The second from 1834 to 1849, when gold from California first began to arrive at the mints, adding \$64,425,550 to the gold coinage.

The third from 1849 to 1873, during which time \$740,564,438.50 were coined.

The coinage of silver before 1873 is separated into two periods: The first containing the coinage prior to 1853, during which time all the silver coins, amounting in value to \$79,213,374.90, were full weight and unlimited legal tender.

The second from 1853 to 1873, when fractional silver of reduced weight and limited tender to the amount of \$60,389,564.70 was coined on government account; but, although the mints were open to individuals for the coinage of full-weight silver dollars, only \$5,538,948 of the latter were coined.

BARS.

Fine, standard, sterling, and unparted bars were manufactured during the year to the value of \$100,750,849.94 in gold and \$6,542,232.35 in silver.

At the New York Assay Office \$89,643,135.29 of gold deposits were made into bars for conversion into coin at the mint at Philadelphia.

The value of fine gold bars manufactured at the mints and assay offices was \$10,041,482.78 and of the unparted bars \$1,066,031.87. Of the silver bars \$5,857,276.98 were fine, \$77,611.39 were standard and sterling, \$88,296.45 unparted, and \$519,047.53 were made at the New York Assay Office and transmitted to Philadelphia for coinage.

PARTING AND REFINING.

During the year, 11,449,704.19 gross ounces of bullion, containing both gold and silver or base metals, were sent to the acid refineries of the coinage mints and assay office at New York for parting or refining, from which were separated or refined 1,295,443.259 ounces of standard gold and 9,774,730.86 ounces of standard silver.

The following table exhibits in detail the gross ounces of bullion sent to the respective refineries and the ounces of standard gold and silver received therefrom:

OUNCES.

Mint or assay office.	Gross.	Standard gold.	Standard silver.
Philadelphia	585,770.27	125,700.460	389,617.88
San Francisco	6,507,762.50	612,429.779	5,591,629.12
Carson	525,785.05	27,819.475	507,723.00
New Orleans	13,886.37	2,793.545	11,860.91
New York	3,886,500.00	526,700.000	3,273,900.00
Total	11,449,704.19	1,295,443.259	9,774,730.86

VALUE.

Mint or assay office.	Gold.	Silver.	Total.
Philadelphia	\$2,338,618 21	\$453,373 47	\$2,791,986 68
San Francisco	11,394,042 40	6,506,622 98	17,900,665 38
Carson	517,571 62	590,804 94	1,108,376 56
New Orleans	51,972 23	13,801 78	65,774 71
New York	9,799,000 76	3,809,629 09	13,608,698 85
Total	24,101,269 92	11,374,232 28	35,475,502 18

DIES AND MEDALS.

During the year the engraver of the mint at Philadelphia prepared 1,229 dies for coinage, and 13 for medals and experimental pieces, a total of 1,242.

The mints at San Francisco, Carson, and New Orleans are supplied with coinage dies by the Philadelphia Mint, the latter being the only one provided with an engraving department.

The number of medals made was 1,682, of which 112 were struck in fine gold, 1,196 in fine silver, and 374 in bronze copper.

SILVER PURCHASES.

At the commencement of the last fiscal year there were on hand in the coinage mints and New York Assay Office 5,403,980 ounces of standard silver bullion, worth, at its coining value, \$6,283,613. This bullion in part consisted of 1,750,000 standard ounces procured prior to the passage of the resumption act, under the provisions of section 3545 of the Revised Statutes, and held as part of the bullion fund for the immediate payment of silver deposits in silver bars. A further portion, amounting to 2,500,000 standard ounces, had been purchased subsequent to January 14, 1875, the date of the resumption act, for the coinage of subsidiary silver, under the provisions of that act, or had been parted from gold or received in payment of charges on silver bullion, under sections 3520 and 3506. The remainder, about 1,400,000 standard ounces, was obtained by direct purchase for the coinage of the standard dollar, or in settlement for silver parted from gold, and in payment of charges on silver deposits.

Notwithstanding the regular monthly coinage of 2,300,000 and upwards of silver dollars, the purchases and deposits had increased the silver bullion on hand January 1, 1881, to 6,553,350 standard ounces, the cost of which was \$7,145,487, and its coinage value \$7,625,717. Of this amount, 2,928,752.49 standard ounces were at the Philadelphia Mint.

The limit of subsidiary coinage having been reached, no necessity existed for keeping on hand any silver for such coinage. It was, therefore, considered advisable by the Secretary of the Treasury to use in the silver-dollar coinage the balance of silver that had been procured for the subsidiary coinage, and to reduce the amount of monthly purchases, especially at the Philadelphia Mint, where, in view of the heavy amount of gold coinage required, it was thought that sufficient silver bullion had already been accumulated for the probable silver coinage of that mint during the remainder of the fiscal year.

By including the 2,250,000 ounces of standard silver as belonging to the account of purchased silver, to be used in the coinage of the standard dollar, it became necessary to reduce the amount on hand, so that not more than \$5,000,000 above the resulting coinage should be invested in such purchases. The weekly purchases of the department were, therefore, much lighter during February and the succeeding months of the year.

In the month of May, owing to the higher prices asked and the small amounts offered for delivery at the Pacific coast mints, the weekly purchases of silver bullion were reduced for San Francisco and resumed at the Philadelphia Mint.

To enable the Philadelphia Mint to employ as much of its force as possible in the coinage of gold, the monthly allotment of silver coinage for the New Orleans Mint was increased and that for the Philadelphia

Mint lessened, and to procure sufficient bullion to execute the required coinage at the New Orleans Mint, the owners of silver bullion were solicited to bid and send their bullion for delivery at that mint.

The prices for delivery in lots of less than ten thousand ounces at the New Orleans Mint were also fixed from time to time by the Director of the Mint, slightly below the equivalent of the London price, and notices of the rates and changes were given to the smelting and refining works in the Western States nearest to the mint, with the hope of inducing them to deliver their silver bullion at New Orleans. Two of these refineries have availed themselves of the advantages of direct shipment, saving the previous expense of double transportation to and from the Atlantic sea-board and benefiting the Government as well as themselves.

The purchases during the year, of silver bullion, were 21,904,351.54 standard ounces, at a cost of \$22,339,728.67. The silver received for charges and parted from gold and paid for as provided by sections 3520 and 3506 of the Revised Statutes, costing \$239,183.05, was 232,568.85 standard ounces, making the total amount purchased 22,136,920.39 standard ounces, at the cost of \$22,578,911.72.

From the silver purchases of the year and the 2,250,000 standard ounces, directed to be used and carried into the silver purchase account, 23,751,368 standard ounces, exclusive of silver bullion wasted and sold in sweeps, were consumed in the coinage of 27,633,955 standard dollars, being an average monthly coinage of \$2,303,166.

The London price of silver, during the year, averaged 51½ pence, which with exchange at par (\$4.8665) equals \$1.13852 per ounce, and at the New York average monthly price of sight exchange on London (\$1.847) equals \$1.13508 per ounce fine. The New York average price of silver during the year was \$1.12957 per ounce fine.

The following statement shows the purchases at the coining mints and the New York Assay Office.

SILVER PURCHASES, 1881.

Mint or assay office at which delivered.	Purchases.		Partings and received for charges.		Total purchased.	
	Standard ounces.	Cost.	Standard ounces.	Cost.	Standard ounces.	Cost.
Philadelphia	6,322,103.90	\$6,458,604.34	21,726.01	\$21,726.01	6,343,829.91	\$6,480,330.35
San Francisco	10,236,585.17	10,412,523.54	73,373.37	73,629.04	10,309,958.74	10,486,152.58
New Orleans	4,839,852.28	4,954,753.78	957.11	957.47	4,840,809.39	4,955,711.25
Carson City	505,810.19	513,847.01	1,912.89	1,912.89	507,723.08	515,759.90
New York			134,599.27	140,937.64	134,599.27	140,957.64
Total	21,904,351.54	22,339,728.67	232,568.85	239,183.05	22,136,920.39	22,578,911.72

DISTRIBUTION OF SILVER.

Including the amounts paid out at the mints and exchanged for gold as provided by law, \$17,706,924 of the \$27,637,955 silver dollar coinage of the year, have been transmitted and distributed under the regulations mentioned in my last report.

The amount of standard dollars in the mints at the close of the fiscal year, including \$2,000,000 received at the New Orleans Mint, and \$1,000,000 at the Philadelphia Mint from assistant treasurers, was \$23,341,000.60, of which nearly \$16,000,000 was in the San Francisco Mint.

The coinage and distribution at each mint, as shown by their statements to this bureau, appear in the following table :

AMOUNT of SILVER DOLLARS REPORTED by the COINAGE MINTS on HAND June 30, 1880, COINED during and on HAND at CLOSE of the FISCAL YEAR ended June 30, 1881.

	Philadel- phia.	San Fran- cisco.	Carson.	New Or- leans.	Total.
On hand June 30, 1880.....	\$875,942	\$5,469,769	\$1,119,700	\$2,944,618	\$10,410,029
Coinage of year.....	9,113,955	11,460,000	539,000	6,525,000	27,637,955
Total.....	9,989,897	16,929,769	1,658,700	9,469,618	38,047,984
In mints June 30, 1881.....	*1,250,802	15,941,135	1,060,991	†5,088,132	23,341,060
Distributed.....	9,739,095	988,634	597,709	6,381,486	17,706,924

* Includes \$1,000,000 transferred from the Treasury.

† Includes \$2,000,000 transferred from the Treasury.

Besides the standard dollars remaining in the mints at the close of the year, considerable amounts had been deposited in the Treasury for the payment of outstanding silver certificates.

The following table, compiled from the Treasurer's monthly statements of assets and liabilities, shows in six months' periods from the commencement until the close of the last fiscal year and up to November 1, 1881, the amount (including that in the mints) in the Treasury, held for the payment of silver certificates and for other purposes and the amount in general circulation :

COMPARATIVE STATEMENT of the COINAGE MOVEMENT and CIRCULATION of STANDARD SILVER DOLLARS at the end of each six months from July 1, 1880, to July 1, 1881, and for the four months ending November 1, 1881.

Period.	Total coin- age.	In the Treasury.			In circulation.
		Held for payment of certificates out- standing.	For distribution.	Total.	
July 1, 1880.....	\$63,734,750	\$5,789,569	\$38,635,746	\$44,425,315	\$19,309,435
January 1, 1881.....	77,458,005	36,127,711	12,062,807	48,190,518	29,267,487
July 1, 1881.....	91,372,705	39,110,729	23,433,993	62,544,722	28,827,983
November 1, 1881.....	100,672,705	58,838,770	7,737,608	66,576,378	34,096,327

APPROPRIATIONS, EARNINGS, AND EXPENDITURES.

The total appropriations for the support of the mints and assay offices during the fiscal year ended June 30, 1881, amounted to \$1,178,250, out of which the sum of \$1,160,347.71 was expended. In addition \$97,311.60 was expended on account of the mints and \$7,440.14 at the Treasury Department, a total of \$104,751.74 from the appropriation contained in the act of February 28, 1878, authorizing the coinage of the standard silver dollar.

The appropriations for and expenditures at the several mints and assay offices are shown in the following table:

APPROPRIATIONS, 1881.

Institution.	Salaries.	Wages.	Contingent.	Coinage of the standard silver dollar, act of February 28, 1876—(indefinite).	Total.
Philadelphia Mint.....	\$34,850 00	\$295,000 00	\$82,500 00	.....	\$412,350 00
San Francisco Mint.....	24,900 00	265,000 00	80,000 00	.....	369,900 00
Carson Mint.....	23,550 00	72,000 00	30,000 00	.....	125,550 00
New Orleans Mint.....	21,400 00	80,000 00	85,000 00	.....	186,400 00
Denver Mint.....	10,950 00	10,000 00	6,000 00	.....	26,950 00
New York Assay Office.....	32,900 00	22,500 00	9,000 00	.....	64,400 00
Helena Assay Office.....	5,950 00	12,000 00	12,000 00	.....	29,950 00
Boise City Assay Office.....	3,000 00	.....	6,000 00	.....	9,000 00
Charlotte Assay Office.....	2,750 00	.....	1,000 00	.....	3,750 00
	160,250 00	756,500 00	261,500 00	.....	1,178,250 00

EXPENDITURES, 1881.

Philadelphia Mint.....	\$34,850 00	\$294,999 86	\$82,497 57	\$78,712 48	\$491,059 91
San Francisco Mint.....	24,900 00	264,302 47	80,000 00	7,749 42	376,951 89
Carson Mint.....	23,345 61	71,606 30	22,649 86	.....	117,601 77
New Orleans Mint.....	21,236 88	78,923 01	134,998 27	10,849 70	147,007 86
Denver Mint.....	10,835 80	9,998 75	4,133 82	.....	24,968 37
New York Assay Office.....	32,900 00	21,776 00	8,563 90	.....	63,239 90
Helena Assay Office.....	5,946 73	10,958 66	8,257 92	.....	25,163 31
Boise City Assay Office.....	3,000 00	.....	4,916 30	.....	7,916 30
Charlotte Assay Office.....	2,750 00	.....	1,000 00	.....	3,750 00
	159,765 02	753,565 05	247,017 64	97,311 60	1,257,659 31

* Includes \$5,000 for repairs and machinery.

† Includes \$4,999.56 for repairs and machinery.

REFINERY EARNINGS AND EXPENDITURES.

During the year \$255,939.78 was collected from depositors, and \$274,784.64 paid on account of parting and refining bullion.

The following statement shows the amount collected for parting and refining, and the payments for expenditures in those operations, including that portion of the operative officers' wastages and the loss on sale of sweeps properly chargeable to that fund.

A much larger amount, consisting of undeposited refinery earnings of previous years, was deposited in the Treasury to the credit of the appropriation.

Included in the payments are expenses for railroad freight incurred in prior years, the bills for which were not rendered until the last fiscal year.

Institution.	Charges collected.	Expenditures.
Philadelphia Mint.....	\$5,399 89	\$9,753 05
San Francisco Mint.....	161,441 22	170,276 94
Carson Mint.....	9,008 33	10,397 79
New York Assay Office.....	80,090 34	84,356 88
Total.....	255,939 78	274,784 64

The net excess of the earnings of the refineries over the expenses, from the 1st of July, 1876, to June 30, 1881, as shown by the books of the Treasury Department, amounted to \$121,238.90.

ANNUAL ASSAY.

The commission appointed by the President to test the weight and fineness of the coins reserved for the annual assay, performed the duty at the time designated by law, and the records of their proceedings show that all the coins tested by them were found to be within the limits of exactness required by law, as to weight, and that very few varied from the standard by one-half the tolerance.

As to fineness, the record states that in all cases, both in mass and single pieces, the coins from Philadelphia, San Francisco, and New Orleans were found to be correct, and safely within the limits of tolerance. But the committee on assaying reported that, in the case of the Carson Mint, they found the assay of mass melt of silver to be very low, but within tolerance, and that one single piece showed a fineness below the limits of tolerance. This fact was reported to the President, as required by law.

The assayer of the Mint Bureau, in October, 1880, in his assay of the coins required monthly to be forwarded to the Director for test, had discovered that a silver coin of the Carson Mint, from the coiner's July delivery of that year, was below the legal limit of tolerance. The superintendent of that mint was immediately directed not to pay out, but to retain in his possession all of the coins of that delivery, and to seal up, until further orders, all packages which might contain any of such coins, after selecting and forwarding to the Director sample coins from each package for further test. Ninety-six packages, each containing one thousand dollars, were thus sealed up and reserved for further assays at the bureau, and a special examination made by Andrew Mason, melter and refiner of the New York Assay Office, in conformity with the order of the President to investigate the matter, confirmed the previous assays, and demonstrated that the fineness of a certain bar of bullion, about to be melted for coinage, had been incorrectly stated to the melter and refiner of the Carson Mint, and that ingots of defective fineness made therefrom had afterward passed the assay department of that mint without detection. It did not appear that the error had occurred through the neglect of the assayer's subordinates, and as the assayer himself had died shortly after the first discovery of the defective coinage, it became unnecessary to take any further action, except to order all the coins contained in the 96 packages to be remelted for coinage, which was done.

ESTIMATION OF THE VALUES OF FOREIGN COINS.

The values of foreign coins were estimated by the Director of the Mint, and proclaimed by the Secretary of the Treasury on the first of January of the current year, as required by law. The computation of their values was made in the same manner as that of the previous year. No change in the value of the gold coins will be found, excepting that resulting from more accurate information or recent modifications of the law prescribing their weight and fineness.

The commercial value of silver bullion for the time the estimation was made having fallen about 1.56 per cent. from its value for a like period of the preceding year, the value of silver coins based on the market rate of silver were correspondingly reduced.

By reason of this decline in the value of silver, and the more recent and reliable information, the values of foreign gold and silver coins were modified from those proclaimed in 1880, as follows:

The florin of Austria was reduced from 41.3 cents to 40.7; the boliviano of Bolivia from 83.6 to 82.3; the milreis of Brazil increased from 54.5 to 54.6; the peso of Ecuador reduced from 83.6 to 82.3; the rupee of India from 39.7 to 39. Japan having adopted the free-coinage system for silver, the yen, which was formerly given as 99.7 in gold, is now 88.8 in silver. The Mexican dollar from 90.9 to 89.4; the sol of Peru from 83.6 to 82.3; the rouble of Russia from 66.9 to 65.8; the mahbub of Tripoli from 74.8 to 74.3; the peso of Colombia from 83.6 to 82.3; the peso of Cuba was given at 93.2, and the bolivar of Venezuela at 19.3. The monetary unit of Egypt, which formerly was stated as the pound at \$1.974, is now fixed as the piaster, .049.

EXAMINATIONS AND ANNUAL SETTLEMENTS.

The usual examinations and settlements were made at the close of the fiscal year at all the mints and at the New York Assay Office. The director personally superintended the closing of the settlements at Philadelphia and New York, and representatives of the bureau were detailed to take charge of the settlements at New Orleans, Carson, and San Francisco.

The magnitude and importance of these settlements are evident when it is known that they covered for the last year transactions and actual transfers between the superintendent and operative officers of gold and silver bullion to the value of \$603,230,121, and that bullion and funds amounting at the time of settlement to \$128,318,274 were examined, counted, or weighed, and their value ascertained.

At each institution the superintendent, after the delivery to him of the bullion in the hands of the operative officers, was, upon taking account of the coin, bullion, and other moneys in his possession, found to hold the amount required by his accounts with the Treasury.

The wastage of each of the operative officers was found to be within the legal limit, and the total wastage during the year was, considering the amount received and worked, much less than that of the preceding year.

The total amount operated upon in the melter and refiner's department of the mints and the New York Assay Office was, of gold bullion, 16,319,460 standard ounces, on which the legal limit of wastage was 16,319 standard ounces and the actual wastage 1,608 standard ounces, and, of silver bullion, 54,798,707 standard ounces, on which the legal limit of wastage was 82,198, and the actual wastage only 4,453 standard ounces.

The amount operated upon in the coining department of the mints was, of gold bullion, 10,514,159 standard ounces, upon which the legal limit of wastage was 5,257 standard ounces, and the actual wastage 367 standard ounces; and of silver bullion, 48,182,982, upon which the legal limit of wastage was 48,183 standard ounces, while the actual wastage was only 4,021 standard ounces, being heavier in gold and less in silver than that of last year.

The total wastage during the year was \$36,767.14 gold and \$8,576.83 silver, a total of \$45,343.97, which was no greater than that of the previous year, although three times as much gold was melted. Bullion, however, of the value of \$8,406.12 was recovered during the year, from the deposit melting-rooms, and the melter and refiner of the New York

Assay Office returned, on settlement, surplus bullion of the value of \$24,733.24, making a total of \$33,139.36 bullion gained. The net actual loss to the government on the immense amount received, redeposited, and reworked, during the year, was only \$12,204.16.

Loss and wastage in the handling, melting, separating, refining, and coinage of the precious metals is unavoidable. It is contemplated and provided for by law, which limits and authorizes an allowance to be made in favor of the melter and refiner's accounts, to the extent of one thousandth of gold and one and a half thousandths of the silver, and, of the coiner's accounts, one-half thousandth of the gold and one thousandth of the silver delivered to them, respectively, during the year, if the superintendent is satisfied there has been *bona fide* waste of the precious metals.

At the last, as well as the preceding settlement, the melter and refiner's gold wastages at the Philadelphia and San Francisco Mints, although far within the legal limits, were heavier than the usual loss of those officers.

During the last two years large amounts, aggregating \$90,000,000 of foreign coin and bullion, received and melted at the New York Assay Office, were transmitted to the Philadelphia Mint in the form of gold mint-bars alloyed with copper. The melter and refiner of that mint attributed his wastage, in part, to insufficient deductions on these bars for oxide of copper and other adhering impurities, the weight of which would occasion a loss in his accounts, but increase, to a corresponding extent, the surplus at the New York Assay Office, and, therefore, cause no real loss to the government.

The melter and refiner's wastage at the San Francisco Mint can, in part, be accounted for by greater deposits during the year of brittle, fine gold bars and unrefined gold bullion, containing refractory and volatile base metals, in the elimination of which loss of gold is a frequent, if not a necessary, consequence. How far this cause has operated to produce the wastage of that mint is under consideration; but, as yet, sufficient examination and analysis have not been made of the records and transcripts obtained for a comparison of the character of the deposits and the methods of weighing, assaying, and reporting the fineness of gold bullion, with those of previous years and of other mints and assay offices.

REVIEW OF THE MINT SERVICE.

During the year the regulations governing the mints and assay offices have been carefully revised so as to bring their directions in harmony with later provisions of the statutes, and the charges collected of depositors have been reviewed and modified in order that the rates at each institution may equal, but not exceed, the expenses of the operations for which they are imposed.

The mints and New York Assay Office have been required to make, as far as practicable, their purchases of supplies after public advertisement for bids and submission of the awards to this office, and to forward for examination original records of deposits and monthly statements showing the silver bullion purchased and the character and amount of the various classes of gold and silver bullion sent to and received from the refineries, and the charges collected and expenditures paid for parting and refining.

The data in regard to the annual production of precious metals in the United States, too imperfect at the time of submitting my last annual

report for a reliable estimate of the production by States, after subsequent careful examination and comparison, were presented in both a summary form and detail as to localities, and the report has been published by order of Congress.

The collection and compilation of these monetary statistics, the more thorough inspection of the operations, reports, and accounts of the mints and assay offices, and a closer supervision of their expenditures, have largely increased the work, and, as is believed, the usefulness of this bureau.

PHILADELPHIA MINT.

On account of the continued heavy import of foreign gold coin and the payment of its value immediately upon assay in American coin it became necessary to increase the monthly gold coinage at the Philadelphia Mint to supply the Treasury with coin thus paid out. Its gold coinage had averaged previous to the heavy gold import of 1880 less than \$10,000,000, but in 1881, besides coining \$9,125,966.75 silver and \$405,109.95 minor coins, its gold coinage amounted to \$49,809,274, and at the close of the fiscal year the mint held \$23,023,206.62 of uncoined gold bullion.

This increased coinage necessitated the employment of a larger working force and extra hours of labor, and also much heavier purchases of copper and other supplies.

By reason of these greater expenditures and in order to execute the monthly silver coinage required by law, it became necessary to make advances to the mint and use during the year \$78,712.48 from the appropriation contained in the act authorizing the coinage of the standard silver dollar.

The following presents a comparison of the operations of the last and the preceding fiscal year:

	1880.	1881.
Deposits.....value..	\$53,309,250 60	\$70,851,442 91
Gold coinage.....pieces..	3,789,820	7,275,926
Silver coinage.....do..	15,223,400	9,174,820
Minor coinage.....do..	26,831,850	38,335,665
Total coinage.....do..	45,845,070	54,786,411
Gold coinage.....value..	\$27,639,445 00	\$49,809,274 00
Silver coinage.....do..	15,184,437 50	9,125,966 75
Minor coinage.....do..	269,971 50	405,109 95
Total coinage.....do..	43,103,854 00	59,340,350 70
Gold bars.....value..	\$145,200 85	\$236,141 78
Silver bars.....do..	83,688 07	60,123 09
Total bars.....do..	228,889 52	296,264 87
Gold operated upon by melter and refiner.....standard ounces..	3,951,316	7,669,139
Silver operated upon by melter and refiner.....do..	26,640,003	16,551,054
Gold operated upon by coiner.....do..	3,694,227	7,233,415
Silver operated upon by coiner.....do..	26,326,668	16,259,728
Gold wastage of melter and refiner.....do..	577	352
Silver wastage of melter and refiner.....do..		1,050
Gold wastage of coiner.....do..		197
Silver wastage of coiner.....do..	3,047	1,869

On the large amount operated upon during the last year the wastage of the melter and refiner was, on gold, 4.5 per cent. of the legal limit of his allowance and 4.2 per cent. on silver, and of the coiner on gold 5.4 per cent. and on silver 11.4 per cent.

SAN FRANCISCO MINT.

A much larger amount of work was executed at this mint, both in coinage and in the refinery, during the past fiscal year than in 1880, the number of pieces of gold coined being nearly half a million more, and of silver about three and a half millions more.

The comparative values of the deposits, number of pieces coined, and bullion operated on in the refinery during the last and preceding years, are:

	1880.	1881.
Deposits.....value.....	\$39,387,949	\$41,959,062 71
Gold coinage.....pieces.....	2,284,950	2,774,000
Silver coinage.....do.....	7,910,000	11,460,000
Total coinage.....do.....	10,194,950	14,234,000
Gold coinage.....value.....	\$28,143,000	\$28,500,000
Silver coinage.....do.....	7,910,000	11,460,000
Total coinage.....do.....	36,053,000	39,960,000
Gold bars.....value.....		\$8,700 55
Silver bars.....do.....	\$2,355,252 07	1,119,045 74
Total bars.....do.....	2,355,252 07	1,118,746 29
Gold received from the refinery.....standard ounces.....	524,229	612,429
Silver received from the refinery.....do.....	4,887,291	5,591,629
Gold operated upon by the melter and refiner.....do.....	2,902,878	3,236,755
Silver operated upon by the melter and refiner.....do.....	15,733,815	22,471,852
Gold operated upon by the coiner.....do.....	2,918,714	3,230,718
Silver operated upon by the coiner.....do.....	13,497,413	20,960,065
Gold wastage of the melter and refiner.....do.....	283	1,229
Silver wastage of the melter and refiner.....do.....	18,654	2,498
Gold wastage of the coiner.....do.....	118	168
Silver wastage of the coiner.....do.....	102	942

At the annual settlement, the melter and refiner's wastage in gold was 40 per cent. of the legal limit of allowance, and his silver wastage 7 per cent. His silver wastage was much less, but the gold wastage heavier than that of the preceding year. The coiner's gold wastage was 13½ per cent. and his silver wastage 4½ per cent. of the amount allowed by law.

Improvements have been made at this mint in refining bullion by the use of the sulphuric-acid process. The charges for parting and refining the higher grades of bullion were, near the beginning of the year, reduced, yet, as a greater amount of bullion requiring to be parted or refined was deposited during the year, the charges collected for these operations exceeded those of the preceding year. The expenses of the refinery, however, owing to the larger amount of work performed, were slightly increased. Besides this heavier expenditure, the sum of \$6,000 was expended in procuring apparatus and fixtures and making the necessary arrangements for operating the sulphuric-acid refinery, and nearly \$4,000 was paid on account of freight bills of the previous year.

These necessary, but unusual expenditures made the payments during the year for expenses on account of parting and refining some \$8,000 more than the charges collected.

CARSON MINT.

Coinage at the Carson Mint, which had been suspended in May, 1880, was resumed July 1, 1880, and was continued from that date until April

1, 1881, during which period \$883,590 were coined, when, for lack of sufficient bullion, it was again discontinued, and so remained until the close of the year. The mint, however, was kept open for the reception and purchase of bullion, and payment was made, as usual, on deposits and purchases as soon as the value could be ascertained. No inconvenience or delay was therefore occasioned to depositors or to the mining interests of that portion of the country.

The work at this mint during the year compares with that of the previous year as follows:

	1880.	1881.
Deposits value	\$990,466 39	\$1,108,376 65
Gold coinage pieces	39,567	53,189
Silver coinage do.....	408,000	539,000
Total coinage..... do.....	447,567	592,189
Gold coinage value	\$246,790 00	\$344,590 00
Silver coinage do.....	408,000 00	539,000 00
Total coinage..... do.....	654,790 00	883,590 00
Gold operated upon by melter and refiner..... standard ounces	35,421	49,133
Silver operated upon by melter and refiner..... do.....	869,478	1,129,355
Gold operated upon by coiner..... do.....	25,735	40,467
Silver operated upon by coiner..... do.....	704,466	1,010,406
Gold wastage of melter and refiner..... do.....	7	24
Silver wastage of melter and refiner..... do.....	135	249
Gold wastage of coiner..... do.....	2	3
Silver wastage of coiner..... do.....	138	148

At the annual settlement the wastages of the operative officers were as follows: of the melter and refiner, on gold 49.3 per cent. of the legal limit, and on silver 14.7 per cent.; of the coiner, 15.7 per cent. on gold and 14.7 per cent. on silver. The assayer of the mint, William P. Prescott, died December 5, 1880, and Josiah M. Hetrich was appointed to the position December 21, 1880, and entered upon duty January 4, 1881.

NEW ORLEANS MINT.

The work of this mint has been principally confined to the manufacture of standard silver dollars, for which the demand through the South continued heavy during the year and nearly equaled the coinage. The monthly allotment of silver coinage was raised to 500,000, and occasionally to 600,000 standard dollars, and executed with dispatch and little additional expense under the efficient management of the officers of the mint.

The following table exhibits the deposits and purchases of bullion and the coinage of the year compared with the fiscal year 1880:

	1880.	1881.
Deposits value	\$4,590,895 64	\$6,439,652 39
Gold coinage pieces	10,525	8,000
Silver coinage do.....	4,430,000	6,525,000
Total coinage..... do.....	4,440,525	6,533,000
Gold coinage value	\$128,500	\$80,000
Silver coinage do.....	4,430,000	6,525,000
Total coinage..... do.....	4,558,500	6,605,000

	1880.	1881.
Gold operated upon by melter and refiner standard ounces..	16, 325	11, 850
Silver operated upon by melter and refiner do..	7, 925, 875	9, 976, 250
Gold operated upon by coiner do..	15, 316	9, 564
Silver operated upon by coiner do..	7, 773, 352	9, 932, 845
Gold wastage of melter and refiner do..		4
Silver wastage of melter and refiner do..		656
Gold wastage of coiner do..		
Silver wastage of coiner do..	807	1, 062

The wastage during the year of the melter and refiner was, on gold, 31.5 per cent. of the legal limit, and on silver 4.3; and of the coiner, nothing on gold, and on silver 10.6 of the legal limit.

Notwithstanding the amount of work performed at this mint during the year many necessary repairs were made in the rolling and coining rooms, and to the machinery; and it is expected that other repairs will be completed during the present fiscal year.

The deficiency of 1,000 silver dollars, to which reference was made in my report of last year, has been made good.

NEW YORK ASSAY OFFICE.

The business of the New York Assay Office assumed immense proportions during the year, owing to the continued and increased importation of foreign gold. The gold deposits were the largest in the history of the institution, \$91,497,168.61 of the amount being foreign coin and bullion. The following table exhibits the value of deposits and of bars manufactured at the New York Assay Office during the fiscal years ended June 30, 1880, and June 30, 1881:

Deposits and bars.	1880.	1881.
Gold deposits	\$68, 273, 628	\$99, 635, 644 46
Silver deposits	4, 491, 416	5, 285, 715 37
Total deposits	72, 765, 044	104, 921, 360 83
Gold, fine bars, manufactured	11, 378, 980	9, 895, 038 47
Gold, mint bars, manufactured	57, 868, 781	89, 643, 135 29
Silver, fine bars, manufactured	4, 872, 705	4, 768, 189 83
Silver, sterling bars, manufactured	24, 347	1, 418 63
Silver, mint bars, manufactured		519, 047 53
Total bars manufactured	73, 144, 795	104, 731, 815 99

There were paid during the year to depositors \$99,603,605.42 in gold coin and bars and \$4,976,641.10 in silver coin and bars, making the aggregate payments \$104,580,246.52, and gold bullion of the value of \$61,560,816.10 was transferred to the mint at Philadelphia for conversion into coin.

I was present at the close of the annual settlement, when the bullion and coin on hand, which had been carefully weighed and counted by representatives of this bureau, were found to agree with the balance, \$65,194,122.56, as shown by the books to be on hand June 30, 1881.

On the annual settlement of his accounts the melter and refiner returned 1,329.100 standard ounces of gold bullion of the value of \$24,727.44, and 4.98 standard ounces of silver bullion, valued at \$5.80.

in excess of the amounts with which he was charged, having recovered the same in his operations.

The aggregate of these sums, \$24,733.24, has been deposited in the Treasury of the United States.

But, although the amount appears as an earning of the assay office, it is not available for payment of expenses, and was not credited to the appropriation for parting and refining, as, by law, only the charges collected from depositors for parting and refining bullion are authorized to be used for defraying the expenses of those operations.

DENVER MINT, AND ASSAY OFFICES AT CHARLOTTE, HELENA, BOISE CITY, AND SAINT LOUIS.

The assay offices were established for the local convenience and development of the mining interests in their vicinity and to afford miners and those owning, operating, and prospecting for mines facilities for ascertaining the value of ores and bullion, and for the exchange of their gold bullion for coin.

The work done by each during the year, including the Denver Mint (which, by law, can only be operated as an assay office), was—

	Denver.	Charlotte.	Helena.	Boise.	Total.
Gold deposits.....	\$235, 137 15	\$86, 919 59	\$568, 525 13	\$163, 469 86	\$1, 054, 051 73
Silver deposits.....	3, 805 77	626 80	84, 314 97	2, 828 50	91, 576 04
Parted bars manufactured..	238, 942 92	87, 546 39	652, 840 10	166, 298 36	1, 145, 527 77
Charges collected:					
On deposits.....	239 17	133 04	666 05	185 10	1, 224 26
On ore assays.....	921 00	260 35	1, 718 00	186 00	3, 085 35
Total earnings.....	1, 643 21	995 37	2, 551 71	441 69	5, 631 98
Total expenses.....	24, 968 37	3, 750 00	25, 163 31	7, 940 15	61, 821 83

Besides the work enumerated, the assayers in charge of the offices have rendered valuable assistance in collecting statistics of production in their respective States and Territories.

I have heretofore called attention to the necessity of the Denver Mint being put in better repair, and an appropriation should be made for that purpose.

The Saint Louis Assay Office was established so near the close of the fiscal year that nothing could be done except to have suitable rooms set apart in the United States building at Saint Louis, and to commence fitting them up and procuring the necessary fixtures and apparatus for the use of the office. Mr. E. C. Jewett was appointed assayer July 1, 1881, and has been placed in charge. The appointment of melter was delayed until his services should be required, and the office ready for the reception of bullion.

INTERNATIONAL MONETARY CONFERENCE.

The monetary conference called by France and the United States to consider propositions for an international agreement to coin gold and silver at a common fixed ratio, met at the city of Paris in April of the present year.

Although much instructive discussion occurred, and valuable facts were presented, no practical conclusions were reached, and, finally, on the 8th of July the conference was adjourned to meet in April, 1882, at the same place.

Delegate from several European countries gave little encouragement for the expectation of any effective aid from their governments in the effort to restore silver to its former place in the monetary circulation. The hope, however, seems to have been entertained that further deliberation, and a consideration of the inevitable complications and disturbances to commercial exchanges between Asiatic countries and the western world to be feared from the exclusion of silver from coinage, will enlist the co-operation of those nations in this, possibly the final, effort to retain silver conjointly with gold as a measure of values. In view, however, of the failure of the Conference to agree upon any practical measure, and while awaiting its future action, it is a question for our serious and early consideration, whether it is not desirable to suspend the further coinage of silver until, by international agreement and effective legislation, the unlimited coinage of silver and gold at a common fixed ratio shall have been authorized by the principal commercial nations of Europe and America.

The silver circulation of this country, before the close of this fiscal year, will amount to \$200,000,000, and will suffice for the needs of our people, for coins of the denomination of one dollar and less.

The United States has done its part toward retaining silver as a monetary agent for measuring and exchanging values. For three years it has appropriated to coinage purposes one-third of the world's production of silver, and maintained its average bullion price nearly to the average of 1878. As was said in my first report, "should the \$650,000,000 of silver coin now full legal tender in Europe be demonetized, the United States could not, single-handed among commercial nations, with no European co-operation or allies, sustain the value of silver from the inevitable fall."

With that danger menacing us, we cannot, without serious embarrassment, continue such coinage, unless other commercial nations will agree upon the general use of silver as well as gold.

But should such international agreement be secured, neither our ratio of comparative valuation nor even one based upon the present exchangeable value of gold and silver will probably be adopted. The ratio of fifteen and a half to one, already approved and in use among the nations composing the Latin Union, would doubtless be chosen. This would, if the coinage of silver as well as gold at all the mints of the world were made free, as bimetallism implies, cause the voluntary withdrawal from circulation of the standard dollars, and their recoinage. In such case the further coinage of silver dollars of the present weight, unless needed for circulation, is a useless expenditure.

MONETARY STATISTICS OF THE UNITED STATES.

The statistics of the production, consumption, and circulation of the precious metals in the United States during the fiscal year ended June 30, 1881, have been sought, and inquiries prosecuted, in the manner and through the agencies employed in the previous year.

The results have been very satisfactory, both as to the extent and character of the information obtained.

It will suffice to present here in a summary form the conclusions deduced from the detailed statements and reports received at the bureau.

PRODUCTION OF THE PRECIOUS METALS IN THE UNITED STATES IN 1881.

For the calendar year 1880, embracing the first half of the last fiscal year, a special report on the annual production of the United States was

submitted to the Secretary of the Treasury, in March last, and ordered to be published by Congress.

Further investigation has not materially changed the estimate I then made of the total production of the United States, and of each State and Territory, during the preceding fiscal year and the calendar year 1880.

From the data received at the Mint Bureau, I estimate the production for the fiscal year ended June 30, 1881, to have been, of gold \$36,500,000, and of silver, at its coining value, \$42,100,000, or, at its commercial bullion value, about \$37,000,000.

The estimated production of each State and Territory for the fiscal years 1880 and 1881 are as follows:

State or Territory.	Fiscal year 1880.			Fiscal year 1881.		
	Gold.	Silver.	Total.	Gold.	Silver.	Total.
Alaska	\$5,000		\$5,000	\$7,000		\$7,000
Arizona	400,000	\$2,000,000	2,400,000	770,000	\$7,800,000	8,570,000
California	17,500,000	1,100,000	18,600,000	19,000,000	870,000	19,870,000
Colorado	3,200,000	17,000,000	20,200,000	3,400,000	15,000,000	18,400,000
Dakota	3,600,000	70,000	3,670,000	4,500,000	60,000	4,560,000
Georgia	120,000		120,000	150,000		150,000
Idaho	1,980,000	450,000	2,430,000	1,930,000	1,100,000	3,030,000
Montana	2,400,000	2,500,000	4,900,000	2,500,000	2,300,000	4,800,000
Nevada	4,800,000	10,900,000	15,700,000	2,700,000	8,800,000	11,500,000
New Mexico	130,000	425,000	555,000	120,000	270,000	390,000
North Carolina	85,000		85,000	75,000		75,000
Oregon	1,090,000	15,000	1,105,000	1,000,000	80,000	1,080,000
South Carolina	15,000		15,000	18,000		18,000
Tennessee				2,000		2,000
Utah	210,000	4,740,000	4,950,000	200,000	5,710,000	5,910,000
Virginia	10,000		10,000	11,000		11,000
Washington	410,000		410,000	100,000		100,000
Wyoming	20,000		20,000	7,000		7,000
Other	14,000		14,000	10,000	50,000	60,000
Total	36,000,000	39,200,000	75,200,000	36,500,000	42,100,000	78,600,000

CONSUMPTION OF THE PRECIOUS METALS.

It is a pleasure to report that the continuance of the inquiries heretofore instituted in regard to the annual consumption of gold and silver in the United States has resulted in the accumulation of very complete and satisfactory information.

Circular letters were again addressed, to the number of 6,417, to persons and firms reported to be using and consuming gold and silver in manufactures and the arts. At the date of this report, of the persons replying, 1,300 used no gold or silver in their business. It is believed that nearly all the principal manufacturers have responded to the request of this bureau.

The character of the gold and silver used was reported at—

Material used.	Gold.	Silver.	Total.
United States coins	\$3,315,882	\$72,190	\$3,388,072
Fine bars used	6,171,317	3,127,432	9,298,749
Foreign coin, jewelry, plate, &c.	509,524	188,799	788,323
Total	10,086,723	3,388,421	13,475,144

From the information obtained it appears that 1,143 persons or firms use in the manufacture or repair of instruments, chemicals, leaf and foil,

pens, plates, spectacles, watch cases, watches and jewelry, over ten millions of dollars gold and over three millions of dollars silver, a total of thirteen millions of dollars, of which three and a quarter millions is gold coin and seventy thousand dollars silver coin of the United States.

The usual report was obtained from the New York Assay Office, which gives a full statement of the amount and character of the gold and silver supplied to manufacturers by that office:

Bars furnished to manufacturers.	Gold.	Silver.	Total.
Of foreign coin	\$167,368 00	\$120,791 00	\$288,159 00
Of foreign bullion	1,380,416 00	250,207 00	1,630,623 00
Of domestic bullion	3,653,136 00	4,578,394 00	8,231,530 00
Of plate, &c	522,918 00	177,940 00	700,858 00
Total	5,723,838 00	5,128,332 00	10,852,170 00

A discrepancy similar to that of the preceding year appears between the amounts returned by manufacturers and those reported by the New York Assay Office. Taken together they indicate that last year's estimate of the consumption of silver in the United States should be increased to \$6,000,000, and of gold to \$11,000,000.

The estimate of last year, that, of the bullion produced in the United States, \$4,000,000 of silver and \$5,500,000 of gold were appropriated for use in manufactures and the arts, is not changed as to gold by the information thus far received, but must be increased \$1,000,000 as to silver, and the consumption, therefore, of domestic bullion in the United States for the fiscal year may be estimated to be, of gold, \$5,500,000, silver, \$5,000,000.

COIN CIRCULATION OF THE UNITED STATES.

In the last annual report the circulation of United States coin was estimated from the amount previously on hand, and the annual coinage and import of United States coin to have been on the 30th of June, 1880, \$358,958,691 of gold and \$142,597,020 of silver. The net gain during last year from coinage and import was, in gold coin, \$84,118,062, and in silver coin, \$28,937,746. This would make the total circulation of United States coin on the 30th of June, 1881, \$443,077,023 gold, and \$171,534,766 silver.

Heretofore no deduction has been made for coin used in manufactures and the arts, as it was believed that it should be offset by the excess of United States coin brought by immigrants upon their persons above the sums in like manner taken out of the country by travelers; but the circulation of United States gold coin, and its consequent abrasion and use in the arts, have largely increased, while the amount held abroad has, as shown by its diminished import, become depleted, so that much less American coin than heretofore is obtained and brought into the country by immigrants.

It seems proper, therefore, that allowance should be made for use in the arts to the extent of the sum reported to this bureau to have been used by manufacturers, which was, for the last fiscal year, in round numbers, \$3,300,000 gold, and \$75,000 silver. This would reduce the circulation of United States gold coin at the close of the fiscal year to about \$440,000,000, and of silver coin to \$171,500,000.

During the first four months of the current fiscal year there has been a further coinage of \$26,544,000 and a net import of \$2,172,474 gold,

and a coinage of \$9,300,000 and net import of \$310,858 United States silver coin, making a total gain to the first of November, 1881, in the circulation, of \$28,609,000 gold and \$9,600,000 silver. This, added to the amount estimated to be in circulation June 30, 1881, makes the coin circulation of the country, November 1, about \$469,000,000 gold and \$181,000,000 silver, a total of \$650,000,000. At the latter date the mints and assay office at New York held of bullion \$94,075,744 gold and \$4,966,741 silver, swelling the stock of coin and bullion available for coinage to \$563,000,000 gold and \$186,000,000 silver, a total of \$749,000,000, being a *per capita* of \$14.93.

The following table shows the gain in the coin circulation of the United States from June 30, 1880, to June 30, 1881, and to October 31, 1881:

United States coin.	Gold.	Silver.	Total.
Circulation June 30, 1880	\$358,958,691	\$142,597,020	\$501,555,711
Coinage, less deposits for recoinage	78,293,087	27,642,660	105,935,747
Net import	5,824,975	1,295,086	7,120,061
Total	443,076,753	171,534,766	614,611,519
Less amount used in the arts	3,300,000	75,000	3,375,000
Circulation July 1, 1881	439,776,753	171,459,766	611,236,519
Coinage to November 1, 1881	26,544,000	9,300,000	35,844,000
Net imports to November 1, 1881	*2,172,474	310,858	2,483,332
Circulation November 1, 1881	468,493,227	181,070,624	649,563,851

* Imports for October at the port of New York only.

The coin circulation of the country, according to the reports of the Treasurer for the amount of coin in the Treasury on the 1st of November, and of the Comptroller of the Currency for the amount held by National banks on the 1st of October, 1881, estimated for other banks, appears to have been held by the banks, Treasury, and private parties as follows:

Held in—	Gold.	Silver.		Total.
		Legal tender.	Subsidiary.	
Treasury	\$76,036,377	*\$7,737,608	\$25,984,687	\$109,758,672
National banks	102,000,369	3,000,000	2,450,387	107,450,756
Other banks	20,000,000	\$189,862,392	51,964,926	432,790,572
Private hands	270,963,254			
Total	469,000,000	100,600,000	80,400,000	650,000,000

* Excess above amount held for payment of outstanding silver certificates.

† Including amount for which silver certificates are outstanding.

‡ Includes \$7,000,000 trade dollars.

MONETARY STATISTICS OF FOREIGN COUNTRIES.

The comprehensive reports obtained from our national representatives in foreign countries, and presented in my last annual report, contain so much valuable and recent monetary information that it will hardly be expected that additional statistics of equal importance can be gathered in the same fields during the year immediately succeeding. Through the agencies heretofore successfully employed, reliable information has been obtained for later periods, enabling me to continue the statistical summaries of previous years. To the replies received from

foreign countries have been added, under the heading of the appropriate country, extracts from other official publications or reliable authorities, which form a part of the data upon which are based the conclusions submitted in the text and tables of this report. Again I desire to express my acknowledgements to the United States ministers, consuls, and official representatives of foreign countries, who have so courteously responded and heartily seconded these efforts to obtain the latest and fullest monetary statistics from all the countries of the world.

While the appended tabulated statements* conveniently group these statistics for comparison and use, a condensed statement of the facts communicated in the dispatches and accompanying papers may be found useful and convenient.

Great Britain.—The papers forwarded by Minister Lowell contain the following information:

The coinage of gold during the calendar year 1880 was £4,150,052, and of silver £761,508, which was largely in excess of that of the previous year. The exportation of gold coin and bullion exceeded the amount imported by about £3,500,000. The silver exported exceeded the amount imported by about £750,000. The specie circulation at the close of 1880 is estimated to be as follows:

Gold coin, £123,771,000.....	\$602,331,571
Silver coin, £18,959,000.....	92,263,973

These amounts include the bank reserves. The amount of gold in circulation is about £1,500,000 larger, and of silver a trifle less, than at the close of 1879. The paper circulation is stated at £42,536,000, of which £26,006,000 were notes of the Bank of England.

Australia.—The dispatches of J. H. Williams, United States consul at Sydney, furnish very complete financial statistics of New South Wales. The production of gold from the mines of the colony from 1851 to 1879, inclusive, is estimated at £33,042,362, and for 1879 the production was valued at £264,018. The value of the silver produced in this colony up to the close of 1879 is estimated to be between £300,000 and £400,000. The importation and exportation of gold and silver were as follows:

Gold imported, £1,262,371; exported, £718,617.

Silver imported, £136,433; exported, £106,615.

Canada.—The imports and exports of gold and silver, as given in the statement of the finance department of Canada, were for the calendar year 1880:

Imports.....	\$966,804
Exports.....	878,245

Small quantities of gold and silver are produced from the mines, valued for the year at about \$900,000, being principally gold. The circulation is reported on the 31st day of December, 1880, to have been as follows:

Gold.....	\$9,026,000
Silver.....	1,020,000
Paper.....	41,562,711

Nearly all the gold was held by the banks and treasury, together with about one-half of the silver.

Germany.—The production of gold and silver in Germany during the year 1880 was about as follows:

Gold, \$280,693; silver, \$4,893,061, a considerable portion of which was from ores mined in other countries, sent to Germany to be smelted.

* The documents here referred to are omitted for want of space, but they may be found in the volumes of the Director's report.

The imports and exports of silver coin and bullion were as follows :
Imports, \$4,987,200 silver; exports, \$5,685,408 silver, showing a loss of silver of only about \$700,000.

About \$100,000,000 of old thaler pieces, partly of German and partly of Austrian coinage, are estimated to remain in circulation.

France.—A very interesting paper will be found in the Appendix, from Benjamin F. Peixotto, United States consul at Lyons, in which he treats upon the influences affecting the variation in the relative value of gold and silver.

Austria.—Minister Kasson transmits, under date of March 18, 1881, a copy of the new law of Austria in relation to the deviation allowed in the fineness of the minting of Austrian gold coin.

The Netherlands.—The papers transmitted by Hon. James Birney, United States minister at the Hague, furnish the following information:

There was coined at the mint during the year 1880, 501,000 florins in ten-guilder pieces, and 25,372 golden ducats, and in silver 100,000 florins in ten-cent. pieces.

The imports and exports of gold and silver coin and bullion were as follows:

	Florins.
Imports, gold	7,301,193
Exports, gold	3,236,450
Imports, silver	4,438,458
Exports, silver	1,753,240

It is estimated that there was in circulation on the 31st of December, 1880, in standard gold coins, 72,897,320 florins, of which over 40,000,000 florins was in the Bank of the Netherlands, and of silver coin 140,518,785 florins, of which about 84,000,000 florins were held by the same bank. The paper currency issued for the State amounted to 10,000,000 florins, and by the Bank of Netherlands 198,549,505 florins.

Switzerland.—The reply of Minister Fish, transmitting from the Swiss Government the desired information in regard to the financial condition of Switzerland, contains statistics as to the imports and exports of gold and silver into and from the confederation and the amount in the treasury; also copies of two recent enactments of the Swiss Government, one concerning the emission of bank-notes, the other concerning the new coinage of 20-centime pieces. The paper money circulation amounts to about 86,000,000 of francs.

Greece.—The dispatch of B. O. Duncan, United States consul at Smyrna, shows that the entire debt of Greece amounted, December 31, 1880, to 317,276,572 dr.= \$61,234,378, the annual interest of which amounts to \$2,895,000, and that in addition to this the Chambers have voted a further loan of \$23,160,000 (120,000,000 dr.) to cover the deficit of 1881 and to support the army on a war-footing.

Peru.—Minister Christiancy reports, under date of November last, that an attempt was made to introduce a forced paper currency in Peru called the "inca"; and, under date February of this year, that the attempt had failed, and that the paper soles are the only circulating medium of the country, gold and silver being commodities not circulating as money.

The value of a paper sole just prior to the taking of Lima by the Chilians was about five cents (twenty-one paper soles being about equal to one dollar United States coin); since the conquest of Peru by Chili the minister states that they have appreciated to seventeen paper soles for one dollar United States gold coin. The mountains of Peru, rich in

the precious metals, owing to the unsettled condition, are not mined to any considerable extent.

Venezuela.—Mr. Jehu Baker, United States minister, furnishes very satisfactory information respecting the monetary condition of Venezuela. He transmits a resolution adopted by the government of that country fixing a tariff of prices for various foreign silver coins. The importation of all foreign silver money, except those coined by the States of the Latin Union, is strictly prohibited. The principal foreign moneys in circulation are United States gold coins and Spanish-American doubloons. The paper money in circulation consists of notes issued by the Bank of Caracas, amounting to about \$250,000 (1,300,000 bolivars), which circulate freely at their face value. The coinage of 5,000,000 bolivars, nearly \$1,000,000, executed in Belgium, has been recently imported into Venezuela. With this exception, the importation of gold and silver has been insignificant. During the fiscal year 1880 there was exported in bullion nearly \$1,500,000.

Haiti.—Minister Langston reports that the importation of American and Spanish gold during the year amounted to about \$40,000, and of silver to \$500,000; the export of the latter amounting to about \$250,000 more. He estimates the money in circulation to be about \$5,000,000, principally American and Mexican silver. He states that a law has been passed providing for the establishment of a national bank.

African States.—There was imported into Algeria during the year, in gold coin and bullion, 3,089,577 francs, and of silver 6,052,699 francs. No exports of gold or silver are reported. The coin in circulation amounts to about 50,000,000 francs, of which 30,000,000 are gold. The paper circulation is about 50,000,000 francs, in notes of the Bank of Algeria. Owing to the secrecy with which the affairs of the government are conducted, and the lack of official accounts, very little information in regard to the finances of Morocco can be obtained, but such as has been possible to secure has been furnished by Mr. Matthews, the consul.

Liberia.—The United States minister to Liberia furnishes the following information in regard to the finances of that country: Mining operations do not exist, nor is any coinage executed. The principal circulating medium is United States gold and silver coin, and those of Great Britain. It has a paper circulation amounting to \$150,000.

Bulgaria.—Hon. Eugene Schuyler, consul-general at Bucharest, reports that the Russian silver ruble has been demonetized, and its place is to be supplied by 5-franc pieces, of which 7,000,000 francs are now ready for issue.

THE WORLD'S PRODUCTION.

My last report contained tables giving by countries the total productions of gold and silver for the years 1877, 1878, and 1879, based principally upon official statements or estimates communicated to this bureau.

The table is continued to embrace the year 1880, with such modifications of the former years as official intelligence since received required to be made. Troy ounces are reduced to or from kilograms at the valuation given by the United States statute: one gram = 15.432 grains, one kilogram therefore equals 15,432 grains.

In the reports for the years 1877, 1878, and 1879, the production as estimated for the rest of South America was correctly stated in kilograms, but an unnoticed clerical error misplaced one column to the right, the figures for the equivalent dollar valuation of 250,000 kilograms of silver. The amounts are correctly stated in this report.

The total product for the calendar year 1880 was, of gold, \$107,037,697, and of silver, \$87,543,072. The production of the United States is given for the fiscal year, which does not materially vary from the production of the calendar year.

THE WORLD'S CONSUMPTION OF THE PRECIOUS METALS.

The estimates and discussions contained in previous reports regarding the annual appropriation of the precious metals for manufactures, in the arts, &c., seem to have awakened the interest and attracted the attention of European statisticians, and a better appreciation is had of the propriety and necessity of subtracting largely from the world's apparent accumulated stock, for annual waste and consumption.

The total production since the discovery of America, and even since the discovery of gold in California, has, of late years, been frequently presented as an evidence of the mass of metal money in use or in stock for coinage. But few writers or statisticians have presented, in the same connection, estimates or statistics of the consumption.

From a review of the information published in this and preceding reports and other authorities, I estimate that, including the annual consumption in the United States of \$11,000,000 gold and \$6,000,000 silver, the annual consumption of the world in ornamentation manufactures and the arts is at least \$75,000,000 of gold and \$35,000,000 of silver.

COINAGE OF FOREIGN COUNTRIES.

The continued import of gold into the United States, with the retention of the domestic production, increased, as in the preceding year, the coinage of gold in the United States, and as largely diminished that of other countries.

In the year 1880, two-thirds of the gold and one-third of the silver coinage reported for nine of the principal countries of the world was executed by the mints of the United States.

A tabulated statement is appended giving the value in United States money of the coinage executed by a number of countries, for the years 1878, 1879, and 1880. It shows that, for the years and by the number of countries stated, the following amounts of gold and silver were coined :

Years.	Countries.	Gold.	Silver.	Total.
1878.....	18	\$188,396,611	\$161,191,913	\$349,578,524
79.....	13	90,714,493	104,888,813	195,603,306
80.....	9	114,837,811	81,951,354	196,789,165

CIRCULATION OF THE PRINCIPAL COUNTRIES OF THE WORLD.

The tables presented in the last annual report showing the paper and specie circulation of thirty-one of the leading countries of the world, and the amounts of coin and bullion held by banks and national treasuries, have been corrected to the latest date possible.

Further replies to the circular of the Secretary of the Treasury from our ministers and consuls will, it is believed, contain additional information, which will be published in subsequent reports.

The estimated amount of gold circulation is \$3,221,000,000; silver, full legal tender, \$2,115,000,000; limited tender, \$423,000,000; total specie,

\$5,759,000,000; of paper, \$3,644,000,000; and the total circulation, including the amounts held in government treasuries, banks, and in active circulation, is \$9,403,000,000.

COURSE OF PRICES.

The table of the prices of exports, ascertained by dividing declared values by quantity, has been continued for the fiscal year 1881. It shows an advance of 5 per cent. on the previous year's export prices, but a decline on the gold prices of the same articles compared with other prices in 1870.

Tables have been prepared, under my direction, with great care and labor, by the computer of the bureau, Mr. Frederick Eckfeldt, which exhibit the average annual prices in the New York market from 1825 to 1880, inclusive, of leading staple commodities, the leading prices of each of the articles for 1856, and the percentage of each annual price compared with the mean price.

The prices quoted were obtained for the years 1825 to 1874, inclusive, from the tables of their average prices in New York, found in the Finance Reports of 1863, 1873, and 1874. For the succeeding six years, they were compiled in this office from the published semi-weekly quotations in the New York Shipping and Commercial List, from which paper it is understood the quotations were taken in compiling the tables found in the Finance Reports.

The comparative percentages for each year on all the articles taken will measure, as far as the varying prices of those commodities can do so, the varying purchasing power of money for the year.

The prices during the suspension of specie payments in the years 1837 and 1838 and from 1862 to 1878, during which there was a premium on gold, have been reduced to a gold basis.

The table of final averages, therefore, presents, for the years named, the purchasing power of gold in the United States, as shown by the prices of leading commodities in the New York market.

For instructive comparison, the circulation, paper and metallic, for the same years, as far as ascertainable, is given in additional columns, as well as the per capita circulation and estimated wealth. They show (as similar tables published in my last annual report showed as to France) that prices are less affected by circulation, paper or metallic, than by other potent agencies. They are worthy of special consideration at this time, and should tend to allay the prevalent fear of impending commercial disaster as a consequence of abundant and increasing monetary circulation, expanding with the growth of business and accompanied by enlarged production and substantial prosperity.

In closing this report it is a pleasure to again commend the zealous co-operation of the clerks in the Mint Bureau, and to acknowledge their efficient aid in preparing, tabulating, and verifying the statistics relating to those branches of the mint service assigned to them, as well as in the performance of their official duties.

I am, very respectfully,

HORATIO C. BURCHARD,
Director.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

APPENDIX.
I.—DEPOSITS and PURCHASES of GOLD and SILVER BULLION during the fiscal year ended June 30, 1881.

Description.	Mints.					Assay offices.				Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New Orleans.	New York.	Boisé.	Holena.	Charlotte.	
GOLD.										
United States bullion (domestic production).....	\$184,062 47	\$27,196,124 35	\$517,571 62	\$235,137 15	\$2,639 72	\$6,875,960 43	\$163,469 86	\$556,322 08	\$63,728 87	\$35,815,036 55
United States coin.....	177,254 16	368,990 66	.....	.....	7,427 48	254,874 36	.....	.....	430 31	440,776 97
Foreign bullion.....	14,576 69	368,162 96	.....	.....	2,883 10	37,356,639 51	.....	.....	.....	37,771,472 26
Foreign coin.....	124,240 45	1,128,727 24	.....	.....	66,401 34	54,142,529 10	.....	.....	487 61	55,462,385 74
Jewelers' bars, old plate, &c.....	435,485 21	28,534 10	.....	.....	29,171 42	649,015 31	.....	.....	1,224 89	1,843,430 93
Total.....	965,318 98	28,722,539 31	517,571 62	235,137 15	108,633 06	96,478,838 71	163,469 86	556,322 08	85,871 68	130,833,102 45
Redeposits { Fine bars.....	61,590 816 09	.....	.....	.....	.....	.....	.....	.....	.....	61,590,816 09
{ Unparted bars.....	682,767 03	124,353 73	.....	.....	.....	156,805 75	.....	12,268 05	1,047 91	977,182 47
Total gold received and operated upon.....	63,208,902 10	28,846,898 04	517,571 62	235,137 15	108,633 06	96,635,644 46	163,469 86	568,525 13	86,919 59	193,371,101 01
SILVER.										
United States bullion (domestic production).....	6,968,320 51	11,172,525 92	590,805 03	3,805 77	5,029,261 85	4,635,027 41	2,828 50	83,946 77	537 45	26,477,059 21
United States coin.....	4,392 19	1,268 85	.....	.....	1,638 70	.....	.....	.....	7 06	7,307 40
Foreign bullion.....	3,237 05	1,038,368 85	.....	.....	18,261 44	252,227 24	.....	.....	.....	1,312,144 58
Foreign coin.....	45,768 62	164,370 43	.....	.....	402,507 42	121,747 47	.....	.....	8 28	784,432 22
Jewelers' bars, old plate, &c.....	54,021 75	1,611 62	.....	.....	25,095 46	179,408 78	.....	.....	70 64	280,203 25
Total.....	7,065,770 12	12,378,175 67	590,805 03	3,805 77	5,476,784 87	5,188,405 90	2,828 50	83,946 77	624 03	30,791,146 66
Redeposits { Fine bars.....	373,828 26	733,683 14	.....	.....	854,834 46	21,556 40	.....	.....	.....	1,983,852 26
{ Unparted bars.....	2,942 43	.....	.....	.....	.....	75,753 27	.....	368 20	2 77	70,422 53
Total silver received and operated upon.....	7,442,540 81	13,112,164 67	590,805 03	3,805 77	6,331,619 33	5,265,715 57	2,828 50	84,314 97	626 80	32,854,421 45
Gold and silver deposits and purchases { Gold.....	8,031,089 10	41,100,714 96	1,108,376 65	238,942 92	5,584,817 83	104,667,244 61	166,298 36	640,268 85	86,495 71	161,624,249 11
{ Silver.....	62,243,583 12	124,353 73	.....	.....	.....	156,805 75	.....	12,203 05	1,047 91	62,537,998 56
Redeposits.....	376,770 69	733,969 00	.....	.....	854,834 46	97,309 67	.....	368 20	2 77	2,063,274 79
Total gold and silver received and operated upon.....	70,461,442 91	41,960,063 71	1,108,376 65	238,942 92	6,436,652 39	104,921,360 03	166,298 36	652,840 10	87,546 39	226,225,522 46

REPORT ON THE FINANCES.

Locality.	Mint.					Assay offices.			Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New Orleans.	New York.	Bolá.	Helena.	Charlotte.
Alabama.....	\$451 26					\$147 76			\$599 02
Alaska.....		\$1,838 06							1,353 06
Arizona.....		861,630 46				14,827 86			366,758 44
California.....		7,436,515 06	\$75,630 78			20,418 94			7,565,629 89
Colorado.....	90,064 54			\$228,835 12		1,687,962 22			1,914,620 64
Dakota.....	1,103 29			9,602 03		3,885,241 49	\$208 78		3,406,739 89
Idaho.....	18,784 59					79,875 61			1,117,765 49
Illinois.....	5,100 35	361,875 89			\$1,673 06	65,292 86	111,985 93		545,937 59
Indiana.....	40 13								40 13
Maryland.....						190 94			180 94
Montana.....	2,401 73	96,051 89				863,816 02	609 69	\$554,322 08	1,452,261 11
Nebraska.....	315 78	108,507 68	441,883 23			161,026 63			706,733 41
New Mexico.....	4,680 99	108,775 16				49,534 73			54,940 88
North Carolina.....	8,200 43					2,947 13			58,047 19
Oregon.....	5,249 25	723,693 45					50,595 46		44,990 53
South Carolina.....	313 56								779,588 16
Tennessee.....	1,895 44								17,837 61
Utah.....		15,155 78				130 88			1,439 32
Virginia.....	5,616 30					6,957 19			22,112 97
Washington Territory.....		27,904 99				5,152 80			10,769 00
Wyoming.....	4,964 50		57 67						27,904 99
Refined gold.....		16,157,823 91			852 89	380 47			6,615 14
Exported from silver.....	4,385 11	1,940,599 14			113 77	151,179 05			16,208,702 96
Other sources.....	76,494 68	47,878 26				876,977 77			2,321,086 79
Total gold.....	184,062 47	27,196,124 35	517,571 62	235,137 15	2,630 72	9,375,990 43	163,469 86	554,322 08	35,815,086 55
									88,728 87

III.—DEPOSITS and PURCHASES of SILVER of DOMESTIC PRODUCTION during the fiscal year ended June 30, 1891.

Locality.	Mint.					Assay offices.			Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New Orleans.	New York.	Bolot.	Helena.	Charlotte.
Alaska.....		\$5 08							\$5 08
Arizona.....	\$2,515 96	3,414,392 68				\$227,925 21			3,644,833 85
California.....	13 31	618,135 75	\$9,890 38			9,228 88			637,196 27
Colorado.....	1 23			\$929 18		974,029 30			974,556 71
Dakota.....	154 68								154 68
Georgia.....	11 71								11 71
Idaho.....	67 02	24,569 38				52,413 00	\$447 11		77,486 46
Michigan (Lake Superior).....	2,845 38					40,800 86			43,646 24
Montana.....	245 20	209,344 08				862,974 09	\$83,946 77		1,156,513 07
Nevada.....	4,684 45	4,684,292 36	580,984 25			108,569 01			5,328,712 07
New Mexico.....	3 46	17 77				262,191 43			262,212 66
North Carolina.....	7 80								435 38
Oregon.....	28 88	15,280 21				13,969 44			29,278 53
South Carolina.....	2 13								43 93
Tennessee.....	1 99								1 99
Utah.....		93,526 25				1,157,854 72			1,251,380 97
Vermont.....						43 50			43 50
Virginia.....	30 65	110 96							141 61
Washington Territory.....	3 09		45						110 96
Wyoming.....	6,928,336 20	1,497,652 12							8,425,988 32
Refined silver.....	16,964 90	48,496 80			\$5,028,150 71	818,618 83			14,287,957 56
Parted from gold.....				3,279 59	1,111 14	111,409 51			177,772 35
Contained in gold.....							2,381 89		5,060 98
Other sources.....	2,018 87	616,722 53							618,741 40
Total silver.....	6,968,220 61	11,172,525 92	590,805 08	3,805 77	5,028,261 85	4,635,027 41	2,838 50	83,946 77	28,477,056 21

REPORT ON THE FINANCES.

	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
GOLD.										
Double-eagles.....	2, 276	\$45, 520 00	765, 000	\$15, 300, 000 00					767, 276	\$15, 345, 520 00
Eagles.....	2, 684, 176	26, 841, 760 00	631, 000	6, 310, 000 00					3, 238, 905	33, 389, 050 00
Half-eagles.....	4, 580, 976	22, 904, 880 00	1, 878, 000	6, 890, 000 00					5, 986, 436	29, 982, 180 00
Three dollars.....	1, 566	4, 698 00							1, 566	4, 698 00
Quarter-eagles.....	3, 656	9, 140 00							3, 656	9, 140 00
Dollars.....	3, 276	3, 276 00							3, 276	3, 276 00
Total gold.....	7, 275, 926	49, 309, 274 00	2, 774, 000	28, 500, 000 00					10, 111, 115	78, 783, 864 00
SILVER.										
Dollars.....	9, 113, 955	9, 113, 955 00	11, 460, 000	11, 460, 000 00					27, 637, 955	27, 637, 955 00
Half-dollars.....	9, 355	4, 677 50							9, 355	4, 677 50
Quarter-dollars.....	14, 555	3, 638 75							14, 555	3, 638 75
Dimes.....	36, 955	3, 695 50							36, 955	3, 695 50
Total silver.....	9, 174, 820	9, 125, 966 75	11, 460, 000	11, 460, 000 00					27, 698, 820	27, 649, 966 75
MINOR.										
Five cents.....	3, 555	177 75							3, 555	177 75
Three cents.....	1, 080, 555	32, 416 65							1, 080, 555	32, 416 65
One cent.....	37, 251, 555	372, 515 55							37, 251, 555	372, 515 55
Total minor.....	38, 335, 065	405, 109 95							38, 335, 065	405, 109 95
Total coinage.....	54, 786, 411	59, 340, 350 70	14, 234, 000	39, 960, 000 00					76, 145, 600	106, 788, 940 70

V.—COINAGE EXPENDED during the calendar year ended December 31, 1880.

Denomination.	Philadelphia.		San Francisco.		Carson.		New Orleans.		Total.	
	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
GOLD.										
Double-eagles.....	51,456	\$1,029,120 00	886,000	\$16,720,000 00	.....	.....	.....	.....	887,456	\$17,749,120 00
Eagles.....	1,644,876	16,448,760 00	506,250	5,062,500 00	11,190	\$111,900 00	.....	.....	2,171,516	21,715,160 00
Half-eagles.....	3,165,496	15,822,180 00	1,848,900	6,744,500 00	51,017	255,085 00	.....	.....	4,566,353	22,631,765 00
Three dollars.....	1,098	3,168 00	.....	.....	.....	.....	.....	.....	1,098	3,168 00
Quarter-eagles.....	2,896	7,490 00	.....	.....	.....	.....	.....	.....	2,896	7,490 00
Dollars.....	1,696	1,696 00	.....	.....	.....	.....	.....	.....	1,696	1,696 00
Total gold.....	4,893,436	\$3,322,264 00	2,691,150	\$28,527,000 00	62,207	\$66,985 00	9,200	\$2,000 00	7,630,993	\$2,308,279 00
SILVER.										
Dollars.....	12,601,355	12,601,355 00	8,900,000	8,900,000 00	591,000	591,000 00	5,305,000	5,305,000 00	27,397,355	27,397,355 00
Half-dollars.....	9,755	4,877 50	.....	.....	.....	.....	.....	.....	9,755	4,877 50
Quarter-dollars.....	14,955	3,738 75	.....	.....	.....	.....	.....	.....	14,955	3,738 75
Dimes.....	37,355	3,735 50	.....	.....	.....	.....	.....	.....	37,355	3,735 50
Total silver.....	12,663,420	\$12,613,706 75	8,900,000	\$8,900,000 00	591,000	\$591,000 00	5,305,000	\$5,305,000 00	27,459,420	\$27,409,706 75
MINOR.										
Five cents.....	19,955	997 75	.....	.....	.....	.....	.....	.....	19,955	997 75
Three cents.....	24,955	748 65	.....	.....	.....	.....	.....	.....	24,955	748 65
One cent.....	33,964,955	339,649 55	.....	.....	.....	.....	.....	.....	33,964,955	339,649 55
Total minor.....	39,009,865	\$391,396 95	.....	.....	.....	.....	.....	.....	39,009,865	\$391,396 95
Total coinage.....	56,541,721	\$46,327,386 70	11,591,150	\$7,427,000 00	653,207	\$657,985 00	5,314,200	\$5,397,000 00	74,100,278	\$90,109,381 70
Proof trade dollars, 1,987.										

VII.—COINAGE and MEDAL DIES MANUFACTURED at the MINT at PHILADELPHIA during the fiscal year ended June 30, 1881.

Denomination.	Philadel- phia.	San Fran- cisco.	Carson.	New Or- leans.	Total.
For gold coinage:					
Double-eagle.....	2	30	6	.....	38
Eagle.....	94	40	8	6	148
Half-eagle.....	115	38	7	6	164
Three-dollar.....	4	.....	.....	.....	4
Quarter-eagle.....	4	.....	.....	.....	4
Dollar.....	4	.....	.....	.....	4
Total.....	223	106	21	12	362
For silver coinage:					
Dollar.....	148	200	50	119	517
Half-dollar.....	4	.....	.....	.....	4
Quarter-dollar.....	4	.....	.....	.....	4
Dime.....	6	.....	.....	.....	6
Total.....	162	200	50	119	531
For minor coinage:					
Five-cent.....	2	.....	.....	.....	2
Three-cent.....	57	.....	.....	.....	57
One-cent.....	251	.....	.....	.....	251
Total.....	310	.....	.....	.....	310

Total NUMBER of DIES.

Gold coinage.....	362
Silver coinage.....	531
Minor coinage.....	310
Experimental dies.....	6
Proof coinage.....	26
John Egar Howard (reproduction).....	1
Tea farm medal (William G. Le Duc).....	2
Life-saving medal (Department of State).....	2
Annual assay.....	2
Total.....	1,242

VIII.—MEDALS MANUFACTURED at the MINT at PHILADELPHIA during the fiscal year ended June 30, 1881.

Name.	Gold.	Silver.	Bronze.
Life-saving (first class)	27		
Life-saving (second class)		1	
Maryland Institute	1		
Massachusetts Humane Society	1	25	
National Fair Association	7	52	
Rumford	1	1	
Department of State	35	70	
Norman	1		
New England Agricultural Society	3	68	2
Foundas	3		40
College of Pharmacy	3		
Dr. Hodge	2		
Adams Academy	1		
Elliott-Cresson	6		
Vanderbilt University	7		
Georgetown College	1		
Shakespeare	1		
Santini	1		
H. M. Dodd	2		
McKee	1		
Jesse Ketchum (large)	4	25	
Jesse Ketchum (small)	3	30	
Amidon	1		
Lincoln Grammar School		41	
Saint Louis Agricultural and Mechanical Association (large)		15	
Saint Louis Agricultural and Mechanical Association (small)		42	29
Michigan State Agricultural Society		15	
Maine State Agricultural Society		13	10
Bicycle Club		50	
Wisconsin State Agricultural Society		11	
Allegiance		6	
Massachusetts Horticultural Society		25	
Bridge		60	29
Washington Wreath		50	
Washington and Lincoln		1	
Washington and Jackson		50	
Commencement of Cabinet		10	
Emancipation		1	
Saint Ignatius College (large)		200	
Saint Ignatius College (small)		200	
Denman School		21	
Grant Indian Peace		1	
Franklin School		30	
Carney		12	
Baltimore Female College (large)		5	
Baltimore Female College (small)		8	
Brown memorial		8	
Major-General Taylor, Palo Alto			11
Major-General Taylor, Monterey			18
Major-General Taylor, Buena Vista			14
Major-General Scott, Mexico			13
Colonel Lee			16
Thomas Jefferson, President			14
Blind Asylum			12
John Paul Jones			29
Cratchet			6
John Scott			1
Marksmen's Badge			14
Davis, U. S.			10
President James Madison			20
General Grant			19
President Jackson			29
Presidency Relinquished			39
President R. B. Hayes			10
Director J. R. Snowden			20
Captain Truxton			1
Col. A. Loudon Snowden			12
President A. Johnson			1
President A. Lincoln			1
President James Monroe			1
President M. Van Buren			1
President John Q. Adams			1
President James K. Polk			1
President Z. Taylor			1
President M. Fillmore			1
President F. Pierce			1
President James Madison			1
President John Tyler			1
Total	112	1,176	374

IX.—MEDALS and PROOF SETS SOLD during the fiscal year ended June 30, 1881.

Description.	Number sold.	Value.
MEDALS.		
Gold	113	\$4,680 42
Silver	1,124	1,895 49
Bronze	435	422 50
Total	1,672	6,998 41
PROOF SETS.		
Gold	36	1,548 00
Silver	1,065	4,260 00
Total	1,101	5,808 00

X.—STATEMENT of EARNINGS and EXPENDITURES of the UNITED STATES MINTS and ASSAY OFFICES for the fiscal year ended June 30, 1881.

EARNINGS.

	Mints.				Assay offices.				Total.
	Philadelphia.	San Francisco.	New Orleans.	Carson.	Denver.	New York.	Bolsé.	Charlotte.	Holena.
Paying and refining charges.....	\$5,399 89	\$161,441 22	\$200 00	\$9,008 33	.....	\$80,000 34	.....	.....	.....
Melting, alloy, and bar charges.....	\$5,926 24	4,669 56	632 77	50 85	\$239 17	4,513 40	\$185 10	\$133 94	\$666 05
Profits on standard and silver dollars coined.....	1,079,104 25	1,431,130 85	771,023 73	65,661 86	.....	.....	.....	.....	.....
Profits on subsidiary silver coined.....	2,120 45	.....	.....	.....	.....	.....	.....	.....	.....
Profits on the manufacture of minor coins.....	274,423 73	.....	.....	.....	.....	.....	.....	.....	.....
Profits on the manufacture of medals and proof coins.....	2,519 06	.....	.....	.....	.....	.....	.....	.....	.....
Amount received from assays of ore.....	228 50	151 00	24 00	15 00	921 00	490 00	186 00	260 35	1,718 00
Grains, fines, and sweepings from deposit melt- ing room.....	1,845 43	1,414 51	215 33	.....	462 76	5,430 85	70 59	326 54	77 28
Supplies and bullion returned by melter and refiner in settlement.....	.....	.....	.....	.....	.....	24,733 24	.....	.....	.....
Gains on bullion shipped the mint for coinage.....	.....	.....	.....	.....	19 25	.....	.....	241 74	90 38
Proceeds of sale of old material.....	811 69	1,251 56	149 00	.....	.....	.....	.....	32 80	.....
Total.....	1,866,879 44	1,600,068 50	772,238 83	74,765 94	1,642 21	115,257 83	441 69	995 37	2,551 71

EXPENDITURES.

Salaries of officers and clerks.....	34,850 00	24,900 00	21,236 88	23,345 61	10,835 80	32,900 00	3,000 00	2,750 00	5,946 73	159,765 02
Wages of workmen.....	345,061 18	265,206 97	64,638 76	71,006 30	9,998 75	21,776 00	.....	.....	10,858 66	809,638 62
Contingent expenses, not including wasteage and loss on sweeps.....	111,148 73	86,754 92	40,832 22	22,261 88	4,133 82	8,563 90	4,918 30	1,000 00	8,287 92	287,869 69
Paying and refining expenses, not including wasteage and loss on sweeps.....	9,574 63	164,108 09	14,102 66	10,217 17	.....	84,356 86	.....	.....	.....	268,256 75
Expense of distributing standard silver dollars.....	67,959 61	5,790 77	1,102 66	2,702 24	.....	.....	.....	.....	.....	90,476 38
Wasteage of the operative officers.....	13,125 41	25,451 96	1,822 94	903 73	.....	.....	.....	.....	.....	45,843 95
Loss on sale of sweeps.....	7,362 07	11,126 46	.....	.....	.....	4,437 62	.....	.....	.....	22,926 17
Expense of distributing minor coins.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	23,763 46
Loss on bullion shipped the mint for coinage.....	.....	.....	.....	.....	.....	.....	28 85	.....	.....	28 85
Total.....	612,836 09	587,869 13	162,943 46	131,027 03	24,968 37	162,034 38	7,940 15	8,750 00	23,163 31	1,708,061 92

XI.—WASTAGES and LOSS on SALE of SWEEPS, 1881.

Losses.	Philadelphia mint.	San Francisco mint.	Carson mint.	New Orleans mint.	New York assay office.	Totals.
Melter and refiner's gold wastage.	\$6,542 66	\$22,863 89	\$446 71	\$60 64	.....	\$29,922 90
Coiner's gold wastage.	3,663 98	3,118 85	50 54	1 87	.....	6,844 24
Melter and refiner's silver wastage	1,049 67	2,540 97	249 41	673 20	.....	4,512 25
Coiner's silver wastage	1,869 10	958 19	148 06	1,089 23	.....	4,064 58
Loss on sale of sweeps.	7,362 07	11,126 48	.....	.....	\$4,437 62	22,926 17
Total	20,487 48	40,608 38	903 72	1,832 94	4,437 62	68,270 14
Paid as follows:						
From contingent appropriation	14,356 38	24,132 36	387 98	.....	.....	38,876 72
From parting and refining appro- priation	272 47	6,168 85	180 62	62 68	.....	6,684 62
From profit and loss .....	.....	1,414 50	.....	8 83	4,437 62	5,900 95
From silver profit fund	5,858 63	8,892 67	835 12	1,761 43	.....	16,847 85
Total	20,487 48	40,608 38	903 72	1,832 94	4,437 62	68,270 14

XII.—STATEMENT of the NUMBER of MELTS of INGOTS MADE and the NUMBER CONDEMNED at EACH MINT from 1874 to 1881.**GOLD.**

Fiscal years—	Philadelphia.		San Francisco.		Carson.		New Orleans.	
	Number made.	Number con- demned.	Number made.	Number con- demned.	Number made.	Number con- demned.	Number made.	Number con- demned.
1874.....	1,204	226	813	5	92	2	.....	.....
1875.....	191	39	925	13	100	.....	.....	.....
1876.....	260	14	942	6	125	6	.....	.....
1877.....	806	13	1,141	3	77	3	.....	.....
1878.....	337	2	1,393	19	36	.....	.....	.....
1879.....	314	7	981	4	15	.....	.....	.....
1880.....	722	4	931	3	10	.....	8	.....
1881.....	1,328	2	1,033	8	14	.....	6	.....
Total	4,652	307	8,159	61	469	11	14	.....
Average per year .....	.....	6.5 p. ct.	.....	.7 p. ct.	.....	2.3 p. ct.	.....	.....

SILVER.

1874.....	3, 678	401	2, 648	10	323	17		
1875.....	2, 677	127	4, 378	15	2, 709	138		
1876.....	4, 429	103	9, 454	11	2, 996	79		
1877.....	6, 670	62	13, 210	8	2, 963	46		
1878.....	6, 970	57	13, 610	14	2, 419	14		
1879.....	7, 067	85	12, 789	14	1, 680	6	195	2
1880.....	8, 646	51	8, 104	14	392	2	971	11
1881.....	5, 815	20	12, 617	38	555	12	1, 182	10
Total	45, 442	906	76, 810	124	14, 028	314	2, 848	22
Average per year		1.9 p. ct.		.1 p. ct.		2.2 p. ct.		.9 p

XIII.—PERCENTAGE of COIN produced from GOLD and SILVER OPERATED UPON by the COINERS of the MINTS, 1874 to 1881.

GOLD COIN.

Fiscal year.	Philadelphia.	San Francis- co.	Carson.	New Orleans.
	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
1874.....	40.1	55	50.4	.....
1875.....	41.5	51	52.7	.....
1876.....	46.1	51.5	53.2	.....
1877.....	41.6	50	52.9	.....
1878.....	41.1	51.2	50.9	.....
1879.....	41.5	53.2	47.7	.....
1880.....	40.2	52.9	51.1	45.1
1881.....	37.1	48.2	45.7	44.9
Average.....	41.15	51.62	50.57	45

SILVER COIN.

1874.....	42.8	54	51.4	.....
1875.....	49.4	52	52.9	.....
1876.....	47.1	49	48.3	.....
1877.....	47.8	50	52.8	.....
1878.....	48	52.7	48.6	.....
1879.....	48.2	52.2	45.9	44.9
1880.....	49.5	51.6	49.7	48.1
1881.....	48.2	47.8	46.7	56.3
Average.....	47.62	51.16	49.53	50.1

XIV.—STATEMENT of the balance of GOLD and SILVER BULLION and COIN on hand at the UNITED STATES MINTS and NEW YORK ASSAY OFFICE, June 30, 1881.

June 30, 1881.	Philadelphia.	San Francis- co.	Carson.	New Orleans.	New York.	Total.
Gold bullion ..	\$23,023,206 62	\$2,345,152 45	\$357,745 23	\$55,767 01	\$80,768,325 65	\$86,548,696 96
Gold coin	4,216,028 50	4,003,386 24	80,455 00	39,580 28	3,660,290 47	11,999,710 49
Silver bullion ..	1,236,832 08	1,296,899 68	286,035 77	871,254 98	647,116 86	3,837,638 87
Silver coin	1,418,242 81	17,476,016 96	1,187,082 87	5,507,134 80	31,664 95	25,620,141 89
Total	29,893,810 01	25,121,456 33	1,911,318 87	5,973,706 87	65,105,897 43	128,006,188 21

XV.—GOLD and SILVER of DOMESTIC PRODUCTION DEPOSITED at the MINTS and ASSAY OFFICES from their ORGANIZATION to the close of the fiscal year ended June 30, 1881.

Locality.	Gold.	Silver.	Total.
Alabama	\$220,471 97		\$220,471 97
Alaska	31,325 53	85 08	31,330 61
Arizona	2,623,500 50	5,761,551 49	8,385,051 99
California	709,624,600 24	2,314,748 72	711,939,348 96
Colorado	37,332,138 18	21,158,446 27	58,490,584 45
Dakota	10,644,852 78	21,276 22	10,666,129 00
Georgia	7,815,847 52	537 98	7,816,385 50
Idaho	24,683,254 70	804,781 96	25,488,036 66
Indiana	40 13		40 13
Maryland	563 06		563 06
Massachusetts		917 56	917 56
Michigan (Lake Superior)	123 99	3,477,319 02	3,477,443 01
Montana	50,141,267 20	5,527,897 19	55,669,164 39
Nevada	15,189,055 96	77,435,742 76	92,674,798 72
New Hampshire	11,020 55		11,020 55
New Mexico	1,624,413 02	2,483,697 29	4,108,110 31
North Carolina	10,671,398 29	46,016 71	10,717,415 00
Oregon	16,194,047 73	33,684 91	16,227,732 64
South Carolina	1,419,782 91	74 37	1,419,857 28
Tennessee	85,755 57	1 90	85,757 56
Utah	467,246 58	10,288,337 98	10,755,584 56
Vermont	10,961 27	43 50	11,024 77
Virginia	1,663,436 70	30 65	1,663,467 35
Washington Territory	236,864 36	110 96	236,975 32
Wyoming	723,581 61	11,798 00	735,379 61
Refined bullion	217,364,618 22	57,067,970 43	274,432,588 65
Parted from silver	16,236,800 68		16,236,800 68
Contained in silver	9,323,268 97		9,323,268 97
Parted from gold		6,991,451 19	6,991,451 19
Contained in gold		526,284 79	526,284 79
Other sources	10,367,104 26	31,955,945 16	42,323,049 42
Total	1,144,735,442 48	225,898,672 18	1,370,634,114 66

XVI.—STATEMENT of COINAGE from the ORGANIZATION of the MINT to the close of the fiscal year ended June 30, 1881.

GOLD COINAGE.

Period.	Double-eagles.	Eagles.	Half-eagles.	Three dollars.	Quarter-eagles.	Dollars.	Total.
1792 to 1848		\$25,062,270	\$45,263,355		\$5,413,815 00		\$75,341,440 00
1848 to 1873	\$646,727,980	29,851,820	22,994,390	\$1,169,913 20	804,702 50	\$19,015,633	740,564,438 50
1874	48,283,900	283,480	808,780	125,460	516,150 00	323,920	50,442,690 00
1875	32,748,140	599,840	203,655	60	2,250 00	20	33,553,965 00
1876	37,896,720	153,610	71,800	135	53,052 50	3,645	38,178,982 50
1877	43,941,700	56,200	67,835	4,464	5,780 00	2,220	44,078,199 00
1878	51,406,340	155,490	688,680	137,850	408,900 00	1,720	52,798,980 00
1879	37,234,340	1,031,440	1,442,130	109,182	1,166,900 00	3,020	40,986,912 00
1880	21,515,860	18,836,320	15,790,860	9,090	3,075 00	3,030	56,157,735 00
1881	15,345,520	33,389,050	26,982,180	4,698	9,140 00	3,276	78,723,864 00
Total	985,100,000	110,119,520	117,316,665	1,560,852	28,383,665 00	19,356,484	1,211,837,186 00

XVI.—STATEMENT of COINAGE, &c—Continued.

SILVER COINAGE.

Period.	Trade-dollars.	Dollars.	Half-dollars.	Quarter-dollars.	Twenty-cents.
1793 to 1852.....		\$2,506,890	\$65,249,153 00	\$3,999,040 50	.....
1853 to 1873.....		5,538,948	83,596,082 50	18,002,178 00	.....
1874.....	\$3,588,900	.....	1,438,930 00	458,515 50	.....
1875.....	5,697,500	.....	2,853,500 00	623,950 00	\$5,858
1876.....	6,132,050	.....	4,985,525 00	4,106,262 50	263,569
1877.....	9,162,900	.....	9,746,350 00	7,584,175 00	1,440
1878.....	11,378,010	8,573,500	8,875,225 00	8,703,027 50	142
1879.....	.....	27,227,500	225 00	112 50	.....
1880.....	.....	27,933,750	3,275 00	8,837 50	.....
1881.....	.....	27,637,955	4,677 50	3,638 75	.....
Total.....	35,959,360	99,418,543	122,752,973 00	38,484,737 75	271,000

Period.	Dimes.	Half-dimes.	Three-cents.	Total.
1793 to 1852.....	\$3,890,062 50	\$1,823,298 90	\$744,927 00	\$79,213,271 90
1853 to 1873.....	5,170,733 00	3,083,648 00	536,923 20	65,328,512 79
1874.....	497,255 80	.....	.....	5,963,001 30
1875.....	889,569 00	.....	.....	10,076,368 00
1876.....	3,639,105 00	.....	.....	19,126,503 50
1877.....	2,055,070 00	.....	.....	28,549,936 00
1878.....	760,891 00	.....	.....	28,296,825 50
1879.....	45 00	.....	.....	27,227,922 50
1880.....	1,575 00	.....	.....	27,943,437 50
1881.....	3,695 50	.....	.....	27,649,908 75
Total.....	16,907,902 80	4,906,946 90	1,281,850 20	319,983,408 65

MINOR COIN.

Period.	Five-cents.	Three-cents.	Two-cents.	Cents.	Half-cents.	Total.
1793 to 1873.....	\$5,276,140 00	\$805,350 00	\$912,020 00	\$4,898,452 44	\$39,926 11	\$11,919,868 55
1874.....	244,350 00	29,040 00	.....	137,835 00	.....	411,225 00
1875.....	94,650 00	12,540 00	.....	129,185 00	.....	236,375 00
1876.....	132,700 00	7,560 00	.....	120,090 00	.....	260,350 00
1877.....	25,250 00	.....	.....	36,915 00	.....	62,165 00
1878.....	80 00	48 00	.....	30,506 00	.....	30,634 00
1879.....	1,175 00	984 00	.....	95,639 00	.....	97,798 00
1880.....	1,247 50	982 50	.....	267,741 50	.....	269,971 50
1881.....	177 75	32,416 65	.....	372,515 55	.....	405,109 95
Total.....	5,775,770 25	889,521 15	912,020 00	6,071,039 49	39,926 11	13,668,277 00

XVII.—AVERAGE MONTHLY PRICE of FINE SILVER BARS at London, &c.

Date.	Price per ounce British standard, 925 thousandths fine.	Equivalent in United States money per ounce fine with exchange at par, \$4.86 65.	Average monthly price at New York of exchange on London.	Equivalent in United States money of fine bar silver, 1,000 fine, based on average monthly London quotations with exchange at average monthly rate.	Average monthly New York price of fine bar silver.
1880.	<i>Pence.</i>				
July	52 1/4	\$1 15. 496	4 86. 1	\$1 15. 348	\$1 15. 125
August	52 1/4	1 14. 400	4 84. 5	1 14. 873	1 14. 524
September	52 1/4	1 14. 874	4 84. 8	1 14. 246	1 13. 375
October	52 1/4	1 14. 400	4 84. 4	1 13. 798	1 12. 982
November	51 1/4	1 13. 441	4 83. 4	1 12. 698	1 11. 906
December	51 1/4	1 13. 578	4 82. 6	1 12. 606	1 11. 650
1881.					
January	51 1/4	1 12. 345	4 83. 6	1 11. 821	1 11. 604
February	51 1/4	1 13. 578	4 85. 7	1 13. 407	1 12. 818
March	52 1/4	1 14. 400	4 83. 2	1 13. 616	1 13. 226
April	52 1/4	1 14. 128	4 84. 7	1 13. 697	1 13. 019
May	51 1/4	1 13. 304	4 87. 1	1 13. 398	1 13. 020
June	51 1/4	1 12. 482	4 86. 7	1 12. 582	1 12. 285
Average	51 1/4	1 13. 852	4 84. 7	1 13. 508	1 12. 957

XVIII.—CIRCULAR, ESTIMATING AND PROCLAIMING, IN UNITED STATES MONEY OF ACCOUNT, THE VALUES OF THE STANDARD COINS IN CIRCULATION OF THE VARIOUS NATIONS OF THE WORLD.

1881.
DEPARTMENT No. 1. }
SECRETARY'S OFFICE.

TREASURY DEPARTMENT,
BUREAU OF THE MINT,
Washington, D. C., January 1, 1881.

HON. JOHN SHERMAN,
Secretary of the Treasury:

SIR: In pursuance of the provisions of section 3564 of the Revised Statutes of the United States, I have estimated the values of the standard coins in circulation of the various nations of the world, and submit the same in the accompanying table.

Very respectfully,

HORATIO C. BURCHARD,
Director of the Mint.

ESTIMATE of VALUES of FOREIGN COINS.

Country.	Monetary unit.	Standard.	Value in United States money.	Standard coin.
Austria.....	Florin.....	Silver.....	\$0 40.7	
Belgium.....	Franc.....	Gold and silver	19.3	5, 10, and 20 francs.
Bolivia.....	Boliviano.....	Silver.....	82.3	Boliviano.
Brazil.....	Milreis of 1,000 reis	Gold.....	54.6	
British Possessions in North America.	Dollar.....	do.....	1 00	
Chili.....	Peso.....	Gold and silver	91.2	Condor, doubloon, and escudo.
Cuba.....	do.....	do.....	93.2	1, 2, 5, and 10 doubloons.
Denmark.....	Crown.....	Gold.....	26.8	10 and 20 crowns.
Ecuador.....	Peso.....	Silver.....	82.3	Peso.
Egypt.....	Piaster.....	Gold.....	04.9	5, 10, 25, 50, and 100 piasters.
France.....	Franc.....	Gold and silver	19.3	5, 10, and 20 francs.
Great Britain.....	Pound sterling.....	Gold.....	4 86.64	1 sovereign and sovereign.
Greece.....	Drachma.....	Gold and silver	19.3	5, 10, 20, 50, and 100 drachmas.
German Empire.....	Mark.....	Gold.....	23.8	5, 10, and 20 marks.
India.....	Rupee of 16 annas.....	Silver.....	39	
Italy.....	Lira.....	Gold and silver	19.3	5, 10, 20, 50, and 100 lire.
Japan.....	Yen.....	Silver.....	88.8	1, 2, 5, 10, and 20 yen; gold and silver yen.
Liberia.....	Dollar.....	Gold.....	1 00	
Mexico.....	do.....	Silver.....	89.4	Peso or dollar, 5, 10, 25, and 50 centavo.
Netherlands.....	Florin.....	Gold and silver	40.2	
Norway.....	Crown.....	Gold.....	26.8	10 and 20 crowns.
Peru.....	Sol.....	Silver.....	82.3	Sol.
Portugal.....	Milreis of 1,000 reis	Gold.....	1 08	2, 5, and 10 milreis.
Russia.....	Rouble of 100 copecks	Silver.....	65.8	2, 5, and 1 rouble.
Sandwich Islands.....	Dollar.....	Gold.....	1 00	
Spain.....	Peseta of 100 centimes	Gold and silver	19.3	5, 10, 20, 50, and 100 pesetas.
Sweden.....	Crown.....	Gold.....	26.8	10 and 20 crowns.
Switzerland.....	Franc.....	Gold and silver	19.3	5, 10, and 20 francs.
Tripoli.....	Mahbub of 20 piasters	Silver.....	74.3	
Turkey.....	Piaster.....	Gold.....	04.4	25, 50, 100, 250, and 500 piasters.
United States of Colombia	Peso.....	Silver.....	82.3	Peso.
Venezuela.....	Bolivar.....	Gold and silver	19.3	5, 10, 20, 50, and 100 Bolivar.

TREASURY DEPARTMENT,
Washington, D. C., January 1, 1881.

The foregoing estimation, made by the Director of the Mint, of the value of the foreign coins above mentioned, I hereby proclaim to be the values of such coins expressed in the money of account of the United States, and to be taken in estimating the values of all foreign merchandise, made out in any of said currencies, imported on or after January 1, 1881.

JOHN SHERMAN,
Secretary of the Treasury.

XIX.—STATEMENT of IMPORTS and EXPORTS of GOLD and SILVER during the fiscal year ended June 30, 1881. (Reported by Chief of Bureau of Statistics.)

IMPORTS.

Ports.	Gold.			Silver.				Total.
	Bullion.	Coin.		Bullion.	Coin.			
		American.	Foreign.		American.		Foreign.	
					Trade dollars.	Other.		
NEW YORK.								
July, 1880	\$25,680	\$49,603	\$82,370	\$812	\$37	\$213,067	\$181,213	\$552,272
August, 1880	542,294	159,833	8,300,631	3,239		125,096	241,432	9,472,525
September, 1880	2,690,854	88,100	15,853,819	1,373		96,699	119,175	18,850,020
October, 1880	194,160	1,716,887	14,038,372		12,316	97,524	189,276	16,948,585
November, 1880	2,649,231	2,482,195	3,273,882	2,500	6,689	96,946	737,234	9,248,677
December, 1880	8,409,791	804,596	6,358,126	42	22,299	77,181	530,422	16,202,447
January, 1881	3,527,662	58,787	925,246	384	19,466	71,078	120,704	4,723,427
February, 1881	94,534	54,662	82,336	1,404		87,642	269,037	589,615
March, 1881	5,495,004	37,958	1,462,697			157,226	155,108	7,307,988
April, 1881	6,197,766	271,642	8,662,389	2,946		101,707	147,288	15,383,788
May, 1881	15,731	55,836	1,142,558			105,900	90,048	1,409,573
June, 1881	9,128	44,086	27,419			105,522	127,941	314,096
Total	29,851,835	5,823,670	60,209,945	12,200	60,797	1,335,588	3,008,878	100,802,918
SAN FRANCISCO.								
July, 1880	14,219	47,017		67,905		6,755	143,551	279,447
August, 1880	113,439	3,672		60,175		11,954	89,076	278,316
September, 1880	127,719	6,206		270,516	16,000	12,351	138,583	572,374
October, 1880	126,784	17,892	139,961	252,946	13,600	32,175	243,065	926,423
November, 1880	491,108		174,241			12,745	123,700	801,794
December, 1880	43,875	4,147	112,248	140,282		26,050	147,765	474,267
January, 1881	30,414	3,490	186,435	209,192	1,000	39,295	336,506	806,322
February, 1881	49,913	15,591	58,000	201,192		74,252	247,384	646,332
March, 1881	16,764		58,257	165,452		10,493	188,389	434,355
April, 1881			150,495	193,630	1,000	5,071	323,682	673,579
May, 1881	38,779		40,500	164,808		6,085	118,318	366,490
June, 1881	63,410		150,755	212,029		2,389	85,894	464,477
Total	1,114,424	98,014	1,065,892	1,938,127	31,600	240,615	2,235,914	6,724,586
ALL OTHER PORTS.								
July, 1880	1,233	1,250	22,956	54,097		10,300	123,553	213,391
August, 1880	8,937	3,063	18,501	20,053		14,925	38,396	96,897
September, 1880	4,541	52,240	23,520	41,050		6,704	119,444	247,499
October, 1880	2,552	1,810	18,140	13,813		10,391	154,900	201,106
November, 1880	2,758	471,542	10,434	4,535		11,466	50,567	551,362
December, 1880	1,187	725,326	46,740	74,826		39,109	222,701	1,109,889
January, 1881	2,297	1,690	3,781	58,723		19,445	80,029	160,965
February, 1881	880	215,300	6,262	23,249		8,873	44,538	239,102
March, 1881	861	100,210	3,028	23,159		10,718	94,533	232,509
April, 1881		65,593	4,095	17,780		6,789	54,756	149,013
May, 1881	11,788	7,406	5,679	22,997		30,604	21,881	100,355
June, 1881	606	10,808	15,943	3,863		4,526	148,224	183,970
Total	82,660	1,655,739	179,081	353,145		173,850	1,153,524	3,547,996
Total imports	30,968,919	7,577,422	61,454,918	2,803,472	92,397	1,750,053	6,398,316	110,575,497

XIX.—STATEMENT of IMPORTS and EXPORTS, &c.—Continued.**EXPORTS (DOMESTIC).**

Ports.	Gold.		Silver.			Total.
	Bullion.	Coin.	Bullion.	Coin.		
				Trade dollars.	Other.	
NEW YORK.						
July, 1880.....		\$5,760	\$238,000		\$41,227	\$284,987
August, 1880.....			78,000			78,000
September, 1880.....		4,000	71,000		25,581	100,581
October, 1880.....		11,100	694,100		2,100	707,200
November, 1880.....		5,500	460,500		22,500	488,500
December, 1880.....		61,600	1,232,320		17,700	1,311,620
January, 1881.....		17,100	855,650		27,500	900,250
February, 1881.....		190,400	815,400		28,342	1,094,142
March, 1881.....		139,100	1,001,800		52,085	1,192,985
April, 1881.....		39,200	1,016,600		8,458	1,054,258
May, 1881.....		8,900	498,200		500	498,600
June, 1881.....		\$50,000	918,100			968,100
Total.....	50,000	510,219	7,865,670		220,963	8,646,862
SAN FRANCISCO.						
July, 1880.....	816	31,942	67,243			100,001
August, 1880.....	600	50,961	83,416		1,000	135,977
September, 1880.....	9,170	43,623	75,443		25,000	153,236
October, 1880.....	7,780	121,291	1,246,557			1,375,628
November, 1880.....	10,554	164,160	52,947		500	227,561
December, 1880.....	3,373	82,381	58,990		8,000	147,714
January, 1881.....	500	4,820	304,855			310,175
February, 1881.....	300	15,610	377,496	\$20	15,000	408,436
March, 1881.....		21,236	14,800		2,000	38,036
April, 1881.....	170	39,069	569,530		10,000	618,769
May, 1881.....	600	35,450	865,800			901,350
June, 1881.....	20	23,343	270,378		20,000	313,741
Total.....	33,883	633,886	3,966,325	20	76,500	4,730,614
ALL OTHER PORTS.						
July, 1880.....		18,868			1,722	20,590
August, 1880.....		15,087			4,258	19,345
September, 1880.....		2,000			900	2,900
October, 1880.....		27,700			6,582	34,282
November, 1880.....		24,500			3,637	28,137
December, 1880.....		1,500			7,686	9,186
January, 1881.....		4,135	800		8,817	13,752
February, 1881.....		569	200		20,363	21,132
March, 1881.....					134,774	134,774
April, 1881.....		1,000			12,672	13,672
May, 1881.....					45,408	45,408
June, 1881.....	1,060	502,400			8,220	511,680
Total.....	1,060	507,259	1,000		250,129	948,448
Total domestic exports.....	84,943	1,741,364	11,852,995	20	547,622	14,226,944

XIX.—STATEMENT of IMPORTS and EXPORTS, &c.—Continued.**EXPORTS (FOREIGN).**

Ports.	Gold.		Silver.		Total.
	Bullion.	Coin.	Bullion.	Coin.	
NEW YORK.					
July, 1890		\$5,000		\$168,530	\$173,530
August, 1890		24,261		229,768	324,029
September, 1890		22,121		121,663	143,784
October, 1890		2,000		485,743	487,743
November, 1890		16,045		177,946	193,991
December, 1890			\$55,900	300,442	356,342
January, 1891		3,860		114,499	118,359
February, 1891		64,500	5,400	70,441	140,341
March, 1891		450		103,497	103,937
April, 1891	\$2,157	6,997	4,280	134,812	147,726
May, 1891		569,548		104,950	674,498
June, 1891		12,166		30,736	42,902
Total	2,157	726,948	65,560	2,112,517	2,907,182
SAN FRANCISCO.					
July, 1890				125,663	125,663
August, 1890				56,048	56,048
September, 1890				162,218	162,218
October, 1890				218,973	218,973
November, 1890				288,719	288,719
December, 1890		9,720		187,967	197,687
January, 1891				70,245	70,245
February, 1891				285,815	285,815
March, 1891				59,514	59,514
April, 1891				282,665	282,665
May, 1891				271,538	271,538
June, 1891				120,713	120,713
Total		9,720		2,140,078	2,149,798
ALL OTHER PORTS.					
July, 1890				6,388	6,388
August, 1890					
September, 1890				3,535	3,035
October, 1890					
November, 1890					
December, 1890					
January, 1891					
February, 1891				107,968	107,968
March, 1891					
April, 1891					
May, 1891				5,532	5,532
June, 1891					
Total				122,923	122,923
Total foreign exports	2,157	736,668	65,560	4,375,518	5,179,903

XX.—STATEMENT by COUNTRIES of the NET IMPORTS OF AMERICAN SILVER COIN for the fiscal year ended June 30, 1881.

[From the Report of the Bureau of Statistics.]

Countries.	Dollars.	Countries.	Dollars.
Central American States.....	188, 184	Mexico.....	116, 761
China.....	40, 279	Dutch West Indies.....	22, 276
Danish West Indies.....	82, 760	Azore, Madeira, and Cape Verde Islands.....	808
France.....	1, 267	San Domingo.....	106, 214
French possessions, all other.....	1, 783	Cuba.....	46, 659
Germany.....	90, 591	Porto Rico.....	80, 729
England.....	98, 298	United States of Colombia.....	120, 265
Nova Scotia, New Brunswick, and Prince Edward's Island.....	31, 420	Venezuela.....	75, 425
Quebec, Ontario, Manitoba, and the Northwest Territory.....	6, 417	All other countries and ports in South America not elsewhere specified.....	200
Newfoundland and Labrador.....	2, 679	All other countries and ports in Africa not elsewhere specified.....	1, 860
British West Indies.....	136, 505	Total imports.....	*1, 842, 450
British Honduras.....	8, 848	Total exports.....	†547, 642
British possessions in Africa and adjacent islands.....	60, 548		
Hawaiian Islands.....	7, 800		
Hayti.....	713, 362		
Japan.....	7, 291		
			1, 294, 808

* Includes 92, 897 trade dollars.

† Includes 20 trade dollars.

XXI.—TABLE exhibiting the VALUE and CHARACTER of the GOLD and SILVER used in MANUFACTURES and the ARTS in the UNITED STATES during the fiscal year ended June 30, 1881, as REPORTED by PERSONS and FIRMS engaged in the MANUFACTURES NAMED, in response to circular inquiries addressed from the BUREAU of the MINT.

Manufactures.	Number of letters sent.	Number of replies.	Number manufacturing.	Not replying.	Gold.			
					United States coin.	Fine bars.	Foreign coin, old jewelry, native raw, &c.	Total gold.
Instruments.....	197	77	22	120	\$1, 520	\$522	\$1, 060	\$4, 011
Chemicals.....	828	142	17	186	4, 851	12, 031	1, 620	18, 502
Leaf and foil.....	53	28	28	25	95, 092	434, 927	55, 459	585, 478
Pens.....	34	18	9	16	27, 111	15, 653	3, 240	46, 004
Plate.....	390	159	119	231	56, 062	41, 269	5, 527	102, 858
Spectacles.....	229	98	28	181	10, 199	22, 232	7, 260	39, 691
Watch-cases.....	48	17	17	31	593, 450	1, 795, 600	39, 309	2, 428, 359
Jewelry, &c.....	5, 138	1, 900	903	3, 238	2, 526, 997	3, 849, 084	485, 140	6, 861, 221
Total.....	6, 417	2, 439	1, 143	3, 978	3, 315, 882	6, 171, 317	509, 534	10, 096, 729

XXI.—TABLE exhibiting the VALUE and CHARACTER of the GOLD and SILVER used in MANUFACTURES and the ARTS in the UNITED STATES, &c.—Cont'd.

Manufactures.	Silver.*				Grand totals.
	United States coin.	Fine bars.	Foreign coin, old plate, &c.	Total silver.	
Instruments.....	\$696	\$1,744	\$1,188	\$3,628	\$7,639
Chemicals.....	17	351,133	27,188	378,338	890,840
Leaf and foil.....	3,386	22,903	4,944	30,583	616,661
Pens.....	85	4,027	1,045	5,157	51,160
Plate.....	788	1,085,241	46,889	1,082,898	1,185,256
Spectacles.....	1,443	3,303	1,489	6,235	45,928
Watch-cases.....	4,312	1,418,985	42,944	1,466,241	3,894,600
Jewelry, &c.....	61,513	290,096	64,232	415,841	7,277,062
Total.....	72,190	3,127,432	188,799	3,388,421	13,475,144

*Silver calculated at its coining value, \$1.16 $\frac{1}{2}$ per ounce, standard (900 fine).

XXII.

UNITED STATES ASSAY OFFICE AT NEW YORK, September 14, 1881.

SIR: Deposits of gold and silver bullion, for bars which have probably been issued in the arts and manufactures during the fiscal year from July 1, 1880, to June 30, 1881, appears as follows, viz:

	Gold.	Silver.
Of foreign coin.....	\$167,868 00	\$120,791 00
Of foreign bullion.....	1,380,416 00	250,207 00
Of domestic bullion.....	3,653,198 00	4,579,994 00
Of plate, &c.....	522,918 00	177,940 00
Total.....	5,724,390 00	5,128,932 00

Very respectfully,

THOS. C. ACTON, *Superintendent.*

R. E. PRESTON, Esq.,
Acting Director Mint, Washington, D. C.

XXIII.

[From the "Watchmaker and Metal Worker," for October, 1881.]

HOROLOGICAL PRODUCTIONS OF VARIOUS COUNTRIES.

Watches to the value of \$2,135,000 were imported into Great Britain in 1880. From a Swiss journal we learn that in 1880 there were produced at Besançon, France, 146,047 gold and 267,783 silver watches, being 3,860 gold and 26,618 silver watches less than during the preceding year. The total value of this trade for 1880 is estimated at 19,106,170 francs. The falling off in the product is attributed to increased importations of watches from Switzerland into France, the Swiss having been able to reduce the wages of mechanics considerably, owing to the falling off of the American demand for Swiss watches. In 1872 there were imported into the United States 366,000 watches; in 1876 only 75,000. In these four years the industry had been so developed, and its products so cheapened, that we had become large exporters of watches, and could beat the Swiss watchmakers on their own ground. This led the Swiss manufacturers to change their tactics. As the Americans could surpass them in the finer grades of watches, they began to cheapen their productions, and were thus able again to bring up their export trade quite largely, until in 1880 that country excelled her best previous record, her exportations of watches having reached a total value of \$2,000,000.

There were imported into France in 1880, 32,082 gold and 51,592 silver watches, exceeding by 20 per cent. the importations of 1879. The total number of watches represented in the Geneva trade of 1880 was:

Watches from Besançon	413,832
Watches from other French towns	800
Foreign.....	83,674

Total 498,306

Formerly, Switzerland sent to France watches to the value of over 4,000,000 francs; but France now sends a large number of watches into Switzerland. The value of the entire clock and watch trade of France in 1880 is estimated at 57,000,000 francs, and something like 60,000 workmen are engaged in this industry, of which the greater part are employed at Besançon. In Paris there are 6,000 watchmakers.

According to M. Saunier, England contributes to this art in money value about one-fifteenth of the production of the world. The following table, showing the total annual manufacture of horological instruments in the various nations, does not give the year covered by the estimate:

France, clocks and watches.....	\$13,000,000
Switzerland, watches	12,000,000
America, clocks and watches	6,400,000
Germany, clocks	5,000,000
England, chronometers and watches	3,200,000
Austria, clocks	2,000,000

Total..... 41,700,000

XXIV.—AVERAGE and COMPARATIVE PRICES of the PRINCIPAL DOMESTIC COMMODITIES EXPORTED from the UNITED STATES from declared values at time of export.

Commodities.	Average price during month of June—		Average price during year ended June 30—		Percentage of the prices of year 1881 to prices of the years—	
	1880.	1881.	1880.	1881.	1870.	1880.
Acids..... pound..	\$0 2.8	\$0 04.2	\$0 02.9	\$0 03.0	58.5	102.3
Hogs..... piece..	5 89.7	11 95.3	5 04.6	7 38.6	46.8	144.3
Horned cattle..... do..	72 34.6	71 19.6	73 01.6	77 02.2	49.3	105.4
Horses..... do..	144 51.0	165 89.2	220 63.3	111 07.5	132.7	14.3
Mules..... do..	90 00.0	76 09.2	102 41.6	110 35.9	78.2	107.7
Sheep..... do..	2 50.4	4 51.6	4 26.8	4 22.8	76.2	98.2
Shoes, put and pearl..... pound..	07.6	06.3	8.9	8.0	111.1	89.8
Beer:						
In bottles..... dozen..	1 74.8	1 38.0	1 78.8	1 77.9	61.8	90.5
In casks..... gallon..	37.8	35.7	32.6	27.4	76.7	84.0
Bones and bone-dust..... cwt..	2 68.0	2 50.0	1 42.0	2 68.7	103.3	120.2
Bone-black, lamp-black..... pound..	07.4	23.2	5.2	8.2	66.0	61.5
Barley..... bushel..	46.5	58.1	69.5	62.0	112.9	80.2
Bread and biscuit..... pound..	4.2	4.3	4.6	4.6	80.7	100.0
Indian corn..... bushel..	51.5	56.7	54.2	55.2	58.7	101.8
Indian-corn meal..... barrel..	2 78.1	2 90.5	2 79.8	2 82.0	58.3	104.3
Oats..... bushel..	42.2	47.2	40.2	43.9	98.7	104.2
Rye..... do..	83.6	1 11.5	81.1	97.7	98.8	120.4
Rye-flour..... barrel..	4 26.0	5 93.8	4 70.4	5 40.8	98.0	112.5
Wheat..... bushel..	1 27.3	1 17.2	1 24.3	1 11.8	86.3	90.3
Wheat-flour..... barrel..	5 69.9	5 75.4	5 87.6	5 66.9	93.7	98.4
Bricks..... M..	8 01.0	7 76.0	7 78.4	8 52.0	74.9	104.8
Candles..... pound..	12.1	11.2	12.1	11.8	71.9	97.5
Coal:						
Anthracite..... ton..	4 83.0	4 57.4	3 47.1	4 52.6	68.2	120.4
Bituminous..... do..	3 67.2	2 99.0	3 12.2	3 87.1	82.1	123.9
Copper, pigs and bars..... pound..	29.3	16.3	15.8	16.1	92.5	101.9
Cordage, rope, twine..... do..	14.3	11.4	11.0	11.5	56.0	104.5
Cotton:						
Sea-Island..... pound..	25.2	24.6	38.2	29.6	55.1	89.1
Other..... do..	11.6	10.9	11.5	11.2	47.6	97.4
Colored..... yards..	8.0	7.0	7.8	7.3	43.9	98.5
Uncolored..... do..	8.6	7.9	8.4	.....	.....	.....
Apples, dried..... pound..	7.1	6.1	6.0	5.4	94.9	90.9
Ginseng..... do..	1 85.8	1 62.8	1 30.2	1 60.0	174.7	121.1
Gins..... do..	15.7	14.3	15.0	15.0	94.0	106.6
Hay..... ton..	18 05.4	18 54.3	15 05.3	18 44.3	105.8	122.4

XXIV.—AVERAGE and COMPARATIVE PRICES, &c.—Continued.

Commodities.	Average price during month of June—		Average price during year ended June 30—		Percentage of the prices of year 1881 to prices of the years—	
	1880.	1881.	1880.	1881.	1870.	1880.
Hemp cables, cordage	cwt.. \$11 01.9	\$12 91.3	\$10 91.4	\$11 14.7	73.0	102.1
Hops	pound.. 25.3	19.1	26.4	22.4	146.4	84.8
Ice	ton.. 2 97.5	3 00.1	3 99.3	2 97.8	73.2	99.5
India-rubber boots, &c	pair.. 1 95.3	1 46.6	2 00.8	1 40.7	43.3	70.0
Iron:						
Pig	pound.. 1.1	1.5	1.8	1.4	87.5	77.7
Bar	do.. 3.9	3.7	3.4	3.7	75.0	108.8
Boiler-plate	do.. 3.5	5.2	3.5	3.2	69.5	91.4
Railroad bars	do.. 1.6	3.7	2.1	2.2	61.1	104.7
Sheet, band, &c	do.. 5.4	3.7	5.2	4.6	85.1	88.4
Car-wheels	piece.. 9 98.8	10 93.2	7 92.5	7 92.5	69.6	87.1
Nails and spikes	pound.. 3.6	8.3	3.9	3.4	90.7	98.9
Steel, ingots	do.. 14.4	11.4	11.5	10.8	79.2	96.9
Leather, sole and upper	do.. 22.1	20.2	23.2	22.5	83.1	108.2
Boots and shoes	pair.. 1 17.7	1 25.4	1 16.6	1 28.3	73.5	115.9
Lime and cement	barrel.. 1 30.5	1 52.6	1 35.2	1 48.2	81.1	108.5
Rosin and turpentine	do.. 2 70.5	2 81.1	2 27.6	2 47.0	77.3	112.9
Tar and pitch	do.. 2 15.9	2 51.2	2 05.5	2 34.1	60.0	100.5
Oil-cake	pound.. 1.3	1.5	1.3	1.4	86.8	111.7
Mineral oil, crude	gallon.. 7.7	7.4	6.8	7.6	94.2	158.1
Naphtha, benzine, &c	do.. 6.5	9.2	6.4	9.8	33.7	119.7
Illuminating oil	do.. 9.2	9.0	8.6	10.3	107.9	123.2
Lard oil	do.. 21.0	21.7	20.1	21.7	48.5	100.5
Nest's-foot oil	do.. 54.0	77.8	54.1	65.7	60.6	95.4
Sperm-oil	do.. 79.2	83.5	77.4	77.8	52.0	90.8
Whale oil	do.. 1 02.2	86.6	1 01.0	96.4	63.4	110.2
Cotton-seed oil	do.. 35.9	42.5	34.1	38.2	82.6	120.8
Lined oil	do.. 44.6	30.5	46.0	45.9	103.1	125.6
Gunpowder	pound.. 78.0	67.4	81.2	67.1	56.3	104.9
Bacon and hams	do.. 13.4	16.7	14.7	16.2	77.3	142.8
Fresh beef	do.. 8.8	9.0	6.7	8.1	104.3	125.6
Salted beef	do.. 8.6	9.6	8.7	9.3	109.1	108.8
Butter	do.. 6.4	7.6	6.8	6.5	147.7	103.1
Cheese	do.. 17.5	17.2	17.0	19.8	67.5	116.4
Eggs	dozen.. 11.4	10.1	9.5	11.0	71.8	115.7
Fish:						
Dried	cwt.. 11.8	17.3	16.4	17.1	43.2	104.2
Pickled	cwt.. 3 96.9	4 21.5	4 11.9	3 95.2	76.1	96.9
Lard	barrel.. 5 29.7	5 58.1	5 32.1	5 08.1	62.0	97.1
Mutton, fresh	pound.. 7.4	10.9	7.4	9.3	56.3	125.6
Pork	do.. 6.9	8.1	7.5	7.8	104.9	124.6
Onions	do.. 6.3	8.1	6.1	7.6	55.8	104.9
Potatoes	bushel.. 1 43.9	1 02.9	90.7	1 29.6	77.3	142.8
Quicksilver	do.. 76.5	79.5	74.9	72.0	104.3	96.1
Rags	pound.. 38.3	38.5	38.0	41.4	101.9	108.9
Rice	do.. 1.4	2.0	1.8	2.0	22.4	111.1
Salt	do.. 7.0	6.1	7.2	6.6	111.8	91.6
Cotton seed	bushel.. 41.0	1 30.7	29.8	33.1	82.5	111.1
Soap	pound.. 8	1.0	1.1	1.3	118.1	118.1
Spermaceti	do.. 4.4	5.0	4.7	4.8	60.0	102.1
Spirits:	do.. 20.1	19.6	22.7	34.1	103.6	150.2
Grain	gallon.. 20.0	21.4	25.5	30.6	100.1	80.7
Molasses	do.. 33.1	34.9	30.9	35.4	47.3	114.5
Spirits of turpentine	do.. 27.4	37.7	30.0	35.0	83.7	118.6
Starch	pound.. 4.8	4.6	4.3	4.6	56.0	108.9
Sugar:						
Brown	pound.. 6.8	10.1	6.3	8.1	72.3	128.5
Refined	do.. 9.2	8.9	9.0	9.2	73.6	102.2
Molasses	gallon.. 21.1	21.2	15.0	24.7	82.3	164.6
Tallow	pound.. 6.7	6.3	6.2	7.0	69.3	112.9
Tobacco, leaf	do.. 8.9	8.9	7.5	8.2	72.5	109.3
Varnish	gallon.. 2 61.8	2 22.7	2 11.6	1 79.5	113.1	84.8
Wax, bees	pound.. 33.1	27.4	35.2	34.5	61.6	97.2
Boards, planks	do.. 15 84.3	18 34.8	14 90.8	16 19.7	78.1	109.3
Timber, sawed	cubic feet.. 14.1	15.8	13.5	14.5	84.8	107.4
Wool, raw	pound.. 16.7	.....	37.5	38.8	74.6	71.4
Zinc:						
Ore	cwt.. 3 60.0	1 60.5	3 22.7	1 44.0	37.0	44.6
Plates, bars	pound.. 8.9	8.8	6.7	8.9	92.7	102.3
Average					77.8	105.3

[illegible]

XXV.—TABLE showing the ANNUAL AVERAGE GOLD and CURRENCY PRICES of STAPLE ARTICLES, &c.—Continued.

[Currency prices in black letters.]

[illegible]

Year	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	Average	
1	26.0	26.1	26.2	26.3	26.4	26.5	26.6	26.7	26.8	26.9	27.0	27.1	27.2	27.3	27.4	27.5	27.6	27.7	27.8	27.9	28.0	28.1	28.2	28.3	28.4	28.5	28.6	28.7	28.8
2	10.6	3.48.5	18.71.0	11.03.5	12.7	2.40.0	5.12.6	5.12.6	5.12.6	5.12.6	5.12.6	5.12.6	5.12.6	5.12.6	5.12.6	5.12.6	5.12.6	5.12.6	5.12.6	5.12.6	5.12.6	5.12.6	5.12.6	5.12.6	5.12.6	5.12.6	5.12.6	5.12.6	5.12.6
3	36.3	3.42.6	13.52.7	14.5	2.04.9	5.09.9	5.09.9	5.09.9	5.09.9	5.09.9	5.09.9	5.09.9	5.09.9	5.09.9	5.09.9	5.09.9	5.09.9	5.09.9	5.09.9	5.09.9	5.09.9	5.09.9	5.09.9	5.09.9	5.09.9	5.09.9	5.09.9	5.09.9	5.09.9
4	41.2	3.83.0	15.37.0	16.5	3.34.9	13.92.9	13.9	2.80.0	10.3	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0
5	23.6	5.12	3.98.5	12.02.9	13.9	2.80.0	10.3	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0
6	41.6	74.3	3.78.5	17.46.0	20.10.9	22.2	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
7	27.4	55.8	3.70.1	7.00.5	22.2	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
8	53.8	12.5	7.52.4	14.23.9	20.8	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
9	31.7	37.6	3.34.6	11.97.0	13.2	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
10	49.9	55.0	3.40.6	13.82.2	20.8	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
11	32.9	33.2	3.03.8	13.80.0	14.5	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
12	46.4	46.4	3.03.8	19.43.7	20.5	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
13	23.9	23.9	7.02.6	19.43.7	13.9	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
14	23.9	23.9	3.07.9	19.24.3	19.4	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
15	23.8	22.8	13.3	4.70.5	14.1	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
16	23.3	31.9	27.0	6.57.3	19.7	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
17	23.6	23.6	23.6	5.59.2	20.44.4	15.7	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
18	23.6	23.6	23.6	7.43.7	27.18.7	20.9	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
19	27.3	23.7	13.5	5.03.1	22.18.5	12.7	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
20	23.0	27.2	15.0	5.13.2	13.79.7	13.2	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
21	32.5	30.4	17.9	5.73.1	15.41.6	14.6	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
22	32.6	37.2	13.4	5.10.7	15.52.1	14.6	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
23	42.4	41.9	20.7	5.72.9	13.39.3	14.5	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
24	37.0	33.6	13.8	5.32.4	13.71.2	14.9	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
25	4.1	40.5	13.8	6.06.7	17.87.5	17.0	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
26	23.5	24.2	14.8	4.77.2	12.73.4	14.3	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
27	32.9	27.0	16.5	5.00.9	14.18.1	16.0	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
28	23.1	23.2	13.0	5.43.4	15.10.8	12.7	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
29	30.0	29.0	13.0	6.24.7	17.36.8	14.7	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
30	32.0	27.0	11.7	6.43.1	18.89.0	14.0	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
31	31.0	27.0	11.1	6.03.8	19.55.7	14.3	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
32	29.8	29.8	11.7	6.33.0	20.50.0	15.0	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
33	27.7	26.8	10.7	6.65.4	18.55.0	14.8	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
34	23.0	23.0	10.8	5.70.0	18.70.0	15.0	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
35	23.1	23.1	11.4	5.27.7	19.40.0	14.8	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
36	30.0	23.0	12.1	5.99.6	17.20.0	15.0	3.26.0	15.0	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9	12.9
Average	23.2	25.9	14.6	3.71.5	12.23.6	13.7	15.0	2.32.7	8.7	12.8	3.24.8	4.87.4	10.97.8	3.16.6	205.48.8	138.19.2													

XXV.—TABLE showing the ANNUAL AVERAGE GOLD and CURRENCY PRICES of STAPLE ARTICLES, &c.—Continued.

(Currency prices in black letter.)

Date.	Hides.		Hops.		Indigo.		Iron.			Leather.	Liquors.		Molasses.		Nails, cut.
	Per lb.	Per lb.	Per lb.	Per lb.	Per lb.	Per ton.	Per ton.	Per ton.	Per lb.		Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1835	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1836	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1837	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1838	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1839	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1840	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1841	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1842	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1843	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1844	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1845	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1846	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1847	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1848	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1849	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1850	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1851	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1852	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1853	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1854	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1855	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1856	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1857	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1858	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1859	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1860	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1861	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1862	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1863	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1864	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1865	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1866	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.
1867	17.7	17.7	17.7	17.7	17.7	100.0	100.0	100.0	07.9	22.2	Per gal.	Per gal.	Per gal.	Per gal.	Per lb.

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XXV.—TABLE showing the ANNUAL AVERAGE GOLD and CURRENCY PRICES of STAPLE ARTICLES, &c.—Continued.

[Currency prices in black figures.]

Date.	Wool.		Naval stores.		Oil.		Paint.		Petroleum.		Pork.		Beef.		Hams.
	Per lb.	Per gal.	Per gal.	White sperm.	Yellow sperm.	White lead.	Red lead.	Per gal.	Per gal.	Crude.	Keined.	Per gal.	Meas.	Prime.	Per lb.
1825	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1826	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1827	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1828	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1829	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1830	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1831	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1832	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1833	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1834	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1835	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1836	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1837	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1838	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1839	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1840	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1841	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1842	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1843	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1844	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1845	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1846	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1847	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1848	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1849	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1850	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1851	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1852	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1853	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1854	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1855	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1856	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5
1857	40.5	41.48	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5	40.5

1854	03.7	49.7	9.33.6	53.5	1.83.5	1.31.0	1.13.0	1.04.5	60.5	7.00.0	90.13.9	\$0.35.6	17.03.0	13.57.0	10.48.4	7.18.0	08.4
1855	03.6	47.7	4.43.5	51.5	1.83.5	1.31.0	1.13.0	1.04.5	60.5	7.00.0	90.13.9	\$0.35.6	17.03.0	13.57.0	10.48.4	7.18.0	08.4
1856	04.2	47.0	8.08.9	48.5	1.41.6	1.01.0	1.30.0	1.13.0	57.8	6.25.0	40.6	48.3	15.88.0	13.24.6	5.17.0	4.14.5	08.6
1857	04.2	47.0	8.08.9	48.5	1.41.6	1.01.0	1.30.0	1.13.0	57.8	6.25.0	40.6	48.3	15.88.0	13.24.6	5.17.0	4.14.5	08.6
1858	04.5	47.0	8.08.9	48.5	1.41.6	1.01.0	1.30.0	1.13.0	57.8	6.25.0	40.6	48.3	15.88.0	13.24.6	5.17.0	4.14.5	08.6
1859	04.5	47.0	8.08.9	48.5	1.41.6	1.01.0	1.30.0	1.13.0	57.8	6.25.0	40.6	48.3	15.88.0	13.24.6	5.17.0	4.14.5	08.6
1860	04.5	47.0	8.08.9	48.5	1.41.6	1.01.0	1.30.0	1.13.0	57.8	6.25.0	40.6	48.3	15.88.0	13.24.6	5.17.0	4.14.5	08.6
1861	04.5	47.0	8.08.9	48.5	1.41.6	1.01.0	1.30.0	1.13.0	57.8	6.25.0	40.6	48.3	15.88.0	13.24.6	5.17.0	4.14.5	08.6
1862	04.5	47.0	8.08.9	48.5	1.41.6	1.01.0	1.30.0	1.13.0	57.8	6.25.0	40.6	48.3	15.88.0	13.24.6	5.17.0	4.14.5	08.6
1863	04.5	47.0	8.08.9	48.5	1.41.6	1.01.0	1.30.0	1.13.0	57.8	6.25.0	40.6	48.3	15.88.0	13.24.6	5.17.0	4.14.5	08.6
1864	04.5	47.0	8.08.9	48.5	1.41.6	1.01.0	1.30.0	1.13.0	57.8	6.25.0	40.6	48.3	15.88.0	13.24.6	5.17.0	4.14.5	08.6
1865	04.5	47.0	8.08.9	48.5	1.41.6	1.01.0	1.30.0	1.13.0	57.8	6.25.0	40.6	48.3	15.88.0	13.24.6	5.17.0	4.14.5	08.6
1866	04.5	47.0	8.08.9	48.5	1.41.6	1.01.0	1.30.0	1.13.0	57.8	6.25.0	40.6	48.3	15.88.0	13.24.6	5.17.0	4.14.5	08.6
1867	04.5	47.0	8.08.9	48.5	1.41.6	1.01.0	1.30.0	1.13.0	57.8	6.25.0	40.6	48.3	15.88.0	13.24.6	5.17.0	4.14.5	08.6
1868	04.5	47.0	8.08.9	48.5	1.41.6	1.01.0	1.30.0	1.13.0	57.8	6.25.0	40.6	48.3	15.88.0	13.24.6	5.17.0	4.14.5	08.6
1869	04.5	47.0	8.08.9	48.5	1.41.6	1.01.0	1.30.0	1.13.0	57.8	6.25.0	40.6	48.3	15.88.0	13.24.6	5.17.0	4.14.5	08.6
1870	04.5	47.0	8.08.9	48.5	1.41.6	1.01.0	1.30.0	1.13.0	57.8	6.25.0	40.6	48.3	15.88.0	13.24.6	5.17.0	4.14.5	08.6
1871	04.5	47.0	8.08.9	48.5	1.41.6	1.01.0	1.30.0	1.13.0	57.8	6.25.0	40.6	48.3	15.88.0	13.24.6	5.17.0	4.14.5	08.6
1872	04.5	47.0	8.08.9	48.5	1.41.6	1.01.0	1.30.0	1.13.0	57.8	6.25.0	40.6	48.3	15.88.0	13.24.6	5.17.0	4.14.5	08.6
1873	04.5	47.0	8.08.9	48.5	1.41.6	1.01.0	1.30.0	1.13.0	57.8	6.25.0	40.6	48.3	15.88.0	13.24.6	5.17.0	4.14.5	08.6
1874	04.5	47.0	8.08.9	48.5	1.41.6	1.01.0	1.30.0	1.13.0	57.8	6.25.0	40.6	48.3	15.88.0	13.24.6	5.17.0	4.14.5	08.6
1875	04.5	47.0	8.08.9	48.5	1.41.6	1.01.0	1.30.0	1.13.0	57.8	6.25.0	40.6	48.3	15.88.0	13.24.6	5.17.0	4.14.5	08.6
1876	04.5	47.0	8.08.9	48.5	1.41.6	1.01.0	1.30.0	1.13.0	57.8	6.25.0	40.6	48.3	15.88.0	13.24.6	5.17.0	4.14.5	08.6
1877	04.5	47.0	8.08.9	48.5	1.41.6	1.01.0	1.30.0	1.13.0	57.8	6.25.0	40.6	48.3	15.88.0	13.24.6	5.17.0	4.14.5	08.6
1878	04.5	47.0	8.08.9	48.5	1.41.6	1.01.0	1.30.0	1.13.0	57.8	6.25.0	40.6	48.3	15.88.0	13.24.6	5.17.0	4.14.5	08.6
1879	04.5	47.0	8.08.9	48.5	1.41.6	1.01.0	1.30.0	1.13.0	57.8	6.25.0	40.6	48.3	15.88.0	13.24.6	5.17.0	4.14.5	08.6
1880	04.5	47.0	8.08.9	48.5	1.41.6	1.01.0	1.30.0	1.13.0	57.8	6.25.0	40.6	48.3	15.88.0	13.24.6	5.17.0	4.14.5	08.6
Average	08.2	49.0	2.98.3	42.0	1.03.2	1.17.6	1.05.9	1.05.9	79.3	7.96.3	9.54.9	22.1	14.87.0	11.41.0	9.66.4	6.37.0	09.5

XXV.—TABLE showing the ANNUAL AVERAGE GOLD and CURRENCY PRICES of STAPLE ARTICLES, &c.—Continued.

(Currency prices in black figures.)

Date.	Shoulder.	Lard.	Butter.	Cheese.	Rice.	Salt.		Seeds.		Soap.		Spices.		Spirits.		Sugar.	
	Per lb.	Per lb.	Per lb.	Per lb.	Per cwt.	Liverpool.	Turk's Is.	Clover.	Timothy.	Brown.	Castile.	Pepper.	Nutmeg.	Jamaica.	Gin.	New Orleans.	Cuba.
1825.	Per lb.	Per lb.	Per lb.	Per lb.	Per cwt.	Per cwt.	Per bush.	Per lb.	Per bush.	Per lb.	Per lb.	Per lb.	Per lb.	Per gal.	Per gal.	Per lb.	Per lb.
1826.	08.6	16.1	15.7	07.3	22.5	65.0	51.6	.....	.....	06.5	10.5	17.6	72.0	89.7	78.1	08.2	08.2
1827.	07.7	15.7	15.0	06.0	2 27.5	31.5	50.0	.....	.....	06.7	10.5	16.5	188.5	97.0	78.5	08.3	08.3
1828.	08.8	16.5	15.0	07.3	3 27.0	24.0	57.0	.....	.....	06.9	10.9	16.8	188.7	107.0	79.0	08.0	08.5
1829.	08.6	18.8	18.5	08.1	3 15.0	36.5	48.7	.....	.....	08.8	11.5	15.6	183.0	122.5	97.0	07.8	08.6
1830.	08.0	13.5	13.8	08.7	3 00.5	30.5	48.5	.....	.....	08.5	10.9	13.8	142.0	124.5	96.5	07.1	07.6
1831.	08.0	13.5	13.5	08.7	2 67.0	19.0	46.5	.....	.....	08.0	10.0	13.8	142.0	113.0	102.5	07.2	07.0
1832.	08.0	14.8	14.8	08.7	3 10.5	19.0	50.7	04.5	.....	08.5	11.0	14.0	148.0	108.0	114.5	06.8	08.8
1833.	08.5	15.5	15.5	09.0	3 25.5	20.0	48.5	04.5	.....	08.5	12.8	14.8	149.0	108.0	115.0	06.3	08.5
1834.	08.0	15.6	15.6	07.0	3 22.0	15.0	38.5	07.0	.....	08.5	11.5	08.8	127.0	103.2	115.0	06.2	07.2
1835.	09.4	17.8	17.8	07.2	3 49.5	17.5	38.2	08.0	.....	08.5	14.5	07.3	140.5	109.5	110.5	06.2	07.1
1836.	10.0	17.2	17.2	08.0	3 68.5	19.0	37.5	08.0	.....	08.5	13.0	08.0	129.0	113.5	111.5	07.2	07.8
1837.	10.5	18.0	18.0	08.5	4 01.0	19.0	38.5	08.0	.....	08.2	12.4	08.9	110.1	125.5	109.1	09.1	09.0
1838.	10.5	18.0	18.0	07.9	4 31.5	19.7	38.1	11.4	.....	08.5	13.0	07.2	110.6	131.0	118.9	08.6	07.0
1839.	11.8	18.0	18.0	09.1	4 88.5	19.5	39.5	11.5	.....	08.5	12.8	07.2	111.8	132.5	130.0	08.7	08.9
1840.	11.0	17.5	17.5	09.1	3 38.0	15.5	34.7	21.5	.....	08.0	12.8	08.7	108.2	142.5	115.0	08.8	08.8
1841.	07.3	11.9	11.9	05.7	3 48.0	15.0	30.0	08.3	.....	08.5	13.7	07.1	79.2	156.0	113.5	06.0	08.0
1842.	08.2	11.7	11.7	07.0	2 80.0	16.0	30.0	08.1	.....	08.5	11.7	07.1	81.6	149.0	109.2	04.4	06.0
1843.	08.2	11.7	11.7	07.0	2 64.5	14.5	25.1	08.1	.....	08.5	11.2	07.1	81.6	145.0	122.5	05.3	05.7
1844.	05.7	08.9	08.9	04.6	3 03.0	14.0	27.5	08.1	.....	08.3	08.1	10.1	101.2	153.0	123.5	05.3	05.9
1845.	07.3	13.5	13.5	06.8	3 51.0	13.7	33.0	07.5	.....	07.4	08.1	10.0	119.0	162.5	123.5	05.8	06.9
1846.	08.0	13.0	13.0	06.8	3 65.5	13.5	33.0	07.5	.....	07.4	08.1	10.0	129.5	160.0	130.0	06.3	06.9
1847.	08.0	13.0	13.0	06.8	3 17.0	13.0	34.2	06.9	.....	04.4	11.1	06.4	129.5	160.0	130.0	06.3	06.9
1848.	08.0	13.0	13.0	06.8	3 94.5	13.0	34.2	06.9	.....	04.4	11.1	06.4	129.5	160.0	130.0	06.3	06.9
1849.	08.0	13.0	13.0	06.8	3 18.5	13.5	33.4	06.8	.....	04.4	11.1	06.4	129.5	160.0	130.0	06.3	06.9
1850.	08.0	13.0	13.0	06.8	3 02.5	13.0	33.4	06.8	.....	04.4	11.1	06.4	129.5	160.0	130.0	06.3	06.9
1851.	08.1	14.2	14.2	06.7	3 71.5	13.0	34.0	06.8	.....	04.4	11.1	06.4	129.5	160.0	130.0	06.3	06.9
1852.	10.0	12.3	12.3	07.0	3 98.5	13.0	34.0	06.8	.....	04.4	11.1	06.4	129.5	160.0	130.0	06.3	06.9
1853.	10.5	12.3	12.3	07.0	3 98.5	13.0	34.0	06.8	.....	04.4	11.1	06.4	129.5	160.0	130.0	06.3	06.9
1854.	10.5	12.3	12.3	07.0	4 13.0	13.0	34.0	06.8	.....	04.4	11.1	06.4	129.5	160.0	130.0	06.3	06.9
1855.	10.5	12.3	12.3	07.0	4 13.0	13.0	34.0	06.8	.....	04.4	11.1	06.4	129.5	160.0	130.0	06.3	06.9
1856.	10.5	12.3	12.3	07.0	4 13.0	13.0	34.0	06.8	.....	04.4	11.1	06.4	129.5	160.0	130.0	06.3	06.9
1857.	10.5	12.3	12.3	07.0	4 13.0	13.0	34.0	06.8	.....	04.4	11.1	06.4	129.5	160.0	130.0	06.3	06.9

1866	10.2	16.6	06.8	8.24.5	66.0	12.6	04.2	234.5	04.2	04.2	11.8	04.2	56.5	1.42.5	99.0	04.5	02.7
1867	10.7	16.7	06.8	8.24.5	66.0	12.6	04.2	234.5	04.2	04.2	11.8	04.2	56.5	1.42.5	99.0	04.5	02.7
1868	11.3	16.9	06.8	8.24.5	66.0	12.6	04.2	234.5	04.2	04.2	11.8	04.2	56.5	1.42.5	99.0	04.5	02.7
1869	10.0	15.0	06.8	8.24.5	66.0	12.6	04.2	234.5	04.2	04.2	11.8	04.2	56.5	1.42.5	99.0	04.5	02.7
1870	09.2	14.4	06.8	8.24.5	66.0	12.6	04.2	234.5	04.2	04.2	11.8	04.2	56.5	1.42.5	99.0	04.5	02.7
1871	08.3	13.5	06.8	8.24.5	66.0	12.6	04.2	234.5	04.2	04.2	11.8	04.2	56.5	1.42.5	99.0	04.5	02.7
1872	07.5	12.6	06.8	8.24.5	66.0	12.6	04.2	234.5	04.2	04.2	11.8	04.2	56.5	1.42.5	99.0	04.5	02.7
1873	06.8	11.7	06.8	8.24.5	66.0	12.6	04.2	234.5	04.2	04.2	11.8	04.2	56.5	1.42.5	99.0	04.5	02.7
1874	06.0	10.8	06.8	8.24.5	66.0	12.6	04.2	234.5	04.2	04.2	11.8	04.2	56.5	1.42.5	99.0	04.5	02.7
1875	05.2	9.9	06.8	8.24.5	66.0	12.6	04.2	234.5	04.2	04.2	11.8	04.2	56.5	1.42.5	99.0	04.5	02.7
1876	04.4	9.0	06.8	8.24.5	66.0	12.6	04.2	234.5	04.2	04.2	11.8	04.2	56.5	1.42.5	99.0	04.5	02.7
1877	03.6	8.1	06.8	8.24.5	66.0	12.6	04.2	234.5	04.2	04.2	11.8	04.2	56.5	1.42.5	99.0	04.5	02.7
1878	02.8	7.2	06.8	8.24.5	66.0	12.6	04.2	234.5	04.2	04.2	11.8	04.2	56.5	1.42.5	99.0	04.5	02.7
1879	02.0	6.3	06.8	8.24.5	66.0	12.6	04.2	234.5	04.2	04.2	11.8	04.2	56.5	1.42.5	99.0	04.5	02.7
1880	01.2	5.4	06.8	8.24.5	66.0	12.6	04.2	234.5	04.2	04.2	11.8	04.2	56.5	1.42.5	99.0	04.5	02.7
Average	07.3	17.5	08.2	4.60.7	1.45.7	33.6	08.2	2.85.1	06.5	10.9	10.1	1.05.2	1.42.2	1.15.2	06.4	07.4	

XXV.—TABLE showing the ANNUAL AVERAGE GOLD and CURRENCY PRICES of STAPLE ARTICLES, &c.—Continued.

(Currency prices in black figures.)

Date.	Sugar.		Tallow.		Tea.			Tobacco.			Wine.			Wool.				
	Local.	Foreign.	American.	Foreign.	Young Hy.	Colong.	Roulong.	Imperial.	Kentucky.	Manufactured.	Havana.	Whalebone.	Port.	Madeira.	Claret.	Common.	Mertno.	Pulled.
1835.	Per lb. \$0 18.0	Per lb. \$0 07.9	Per lb. \$0 07.5	Per lb. \$1 34.0	Per lb. \$0 06.8	Per lb. \$0 16.7	Per lb. \$0 16.7	Per lb. \$1 34.0	Per lb. \$0 05.8	Per lb. \$0 15.7	Per lb. \$0 23.5	Per gal. \$1 75.0	Per gal. \$2 75.0	Per cent. \$23 53.0	Per lb. \$0 33.5	Per lb. \$0 58.5	Per lb. \$0 52.6	
1836.	17.8	09.0	09.0	1 25.0	05.2	12.3	05.7	1 25.0	05.2	12.3	30.1	1 72.0	2 75.0	33 91.0	30.0	49.5	52.6	
1837.	18.0	09.3	09.0	1 28.0	04.6	11.5	06.5	1 28.0	04.6	11.5	40.6	1 66.5	2 75.0	33 91.0	25.0	39.0	51.6	
1838.	18.0	07.8	09.2	1 18.5	04.0	11.5	06.5	1 18.5	04.0	11.5	41.2	1 70.0	2 62.5	22 00.0	25.0	37.0	52.6	
1839.	18.0	06.4	07.7	1 18.5	03.5	10.5	06.5	1 18.5	03.5	10.5	30.3	1 34.0	1 99.5	17 00.0	21.5	34.5	52.0	
1840.	18.0	07.5	06.2	1 18.0	03.5	10.5	06.0	1 18.0	03.5	10.5	38.0	1 10.0	1 99.5	17 00.0	22.0	39.0	55.0	
1841.	18.0	07.5	07.5	1 22.0	04.5	10.7	06.0	1 22.0	04.5	10.7	22.5	1 10.0	1 97.5	24 37.0	27.5	53.5	42.7	
1842.	18.0	07.5	07.5	1 15.0	04.0	11.0	05.0	1 15.0	04.0	11.0	16.7	1 16.0	1 71.5	21 95.5	31.5	47.5	46.7	
1843.	18.0	07.6	07.6	1 22.0	03.5	12.0	05.0	1 22.0	03.5	12.0	17.7	1 28.5	1 68.5	17 30.5	30.2	48.0	48.3	
1844.	18.0	08.2	08.5	1 22.0	03.5	12.0	05.0	1 22.0	03.5	12.0	23.5	1 23.7	1 67.0	15 35.0	33.7	48.8	47.1	
1845.	18.0	08.2	08.5	1 22.0	03.5	12.0	05.0	1 22.0	03.5	12.0	23.5	1 23.7	1 67.0	15 35.0	33.7	48.8	56.7	
1846.	18.0	08.2	08.5	1 22.0	03.5	12.0	05.0	1 22.0	03.5	12.0	23.5	1 23.7	1 67.0	15 35.0	33.7	48.8	40.5	
1847.	18.0	08.2	08.5	1 22.0	03.5	12.0	05.0	1 22.0	03.5	12.0	23.5	1 23.7	1 67.0	15 35.0	33.7	48.8	42.5	
1848.	18.0	08.2	08.5	1 22.0	03.5	12.0	05.0	1 22.0	03.5	12.0	23.5	1 23.7	1 67.0	15 35.0	33.7	48.8	34.7	
1849.	18.0	08.2	08.5	1 22.0	03.5	12.0	05.0	1 22.0	03.5	12.0	23.5	1 23.7	1 67.0	15 35.0	33.7	48.8	34.7	
1850.	18.0	08.2	08.5	1 22.0	03.5	12.0	05.0	1 22.0	03.5	12.0	23.5	1 23.7	1 67.0	15 35.0	33.7	48.8	34.7	
1851.	18.0	08.2	08.5	1 22.0	03.5	12.0	05.0	1 22.0	03.5	12.0	23.5	1 23.7	1 67.0	15 35.0	33.7	48.8	34.7	
1852.	18.0	08.2	08.5	1 22.0	03.5	12.0	05.0	1 22.0	03.5	12.0	23.5	1 23.7	1 67.0	15 35.0	33.7	48.8	34.7	
1853.	18.0	08.2	08.5	1 22.0	03.5	12.0	05.0	1 22.0	03.5	12.0	23.5	1 23.7	1 67.0	15 35.0	33.7	48.8	34.7	
1854.	18.0	08.2	08.5	1 22.0	03.5	12.0	05.0	1 22.0	03.5	12.0	23.5	1 23.7	1 67.0	15 35.0	33.7	48.8	34.7	
1855.	18.0	08.2	08.5	1 22.0	03.5	12.0	05.0	1 22.0	03.5	12.0	23.5	1 23.7	1 67.0	15 35.0	33.7	48.8	34.7	
1856.	18.0	08.2	08.5	1 22.0	03.5	12.0	05.0	1 22.0	03.5	12.0	23.5	1 23.7	1 67.0	15 35.0	33.7	48.8	34.7	
1857.	18.0	08.2	08.5	1 22.0	03.5	12.0	05.0	1 22.0	03.5	12.0	23.5	1 23.7	1 67.0	15 35.0	33.7	48.8	34.7	
1858.	18.0	08.2	08.5	1 22.0	03.5	12.0	05.0	1 22.0	03.5	12.0	23.5	1 23.7	1 67.0	15 35.0	33.7	48.8	34.7	
1859.	18.0	08.2	08.5	1 22.0	03.5	12.0	05.0	1 22.0	03.5	12.0	23.5	1 23.7	1 67.0	15 35.0	33.7	48.8	34.7	
1860.	18.0	08.2	08.5	1 22.0	03.5	12.0	05.0	1 22.0	03.5	12.0	23.5	1 23.7	1 67.0	15 35.0	33.7	48.8	34.7	
1861.	18.0	08.2	08.5	1 22.0	03.5	12.0	05.0	1 22.0	03.5	12.0	23.5	1 23.7	1 67.0	15 35.0	33.7	48.8	34.7	
1862.	18.0	08.2	08.5	1 22.0	03.5	12.0	05.0	1 22.0	03.5	12.0	23.5	1 23.7	1 67.0	15 35.0	33.7	48.8	34.7	
1863.	18.0	08.2	08.5	1 22.0	03.5	12.0	05.0	1 22.0	03.5	12.0	23.5	1 23.7	1 67.0	15 35.0	33.7	48.8	34.7	
1864.	18.0	08.2	08.5	1 22.0	03.5	12.0	05.0	1 22.0	03.5	12.0	23.5	1 23.7	1 67.0	15 35.0	33.7	48.8	34.7	
1865.	18.0	08.2	08.5	1 22.0	03.5	12.0	05.0	1 22.0	03.5	12.0	23.5	1 23.7	1 67.0	15 35.0	33.7	48.8	34.7	
1866.	18.0	08.2	08.5	1 22.0	03.5	12.0	05.0	1 22.0	03.5	12.0	23.5	1 23.7	1 67.0	15 35.0	33.7	48.8	34.7	
1867.	18.0	08.2	08.5	1 22.0	03.5	12.0	05.0	1 22.0	03.5	12.0	23.5	1 23.7	1 67.0	15 35.0	33.7	48.8	34.7	

REPORT ON THE FINANCES.

**XXVI.—TABLE showing the PERCENTAGE of YEARLY PRICES to the MEAN PRICE of STAPLE ARTICLES in the NEW YORK MAR-
KET from 1825 to 1880, and indicating the ANNUAL VARIATIONS in the PURCHASING VALUE of MONEY measured by the PRICES of the
COMMODITIES named.**

	1825.	1826.	1827.	1828.	1829.	1830.	1831.	1832.	1833.	1834.	1835.	1836.	1837.	1838.	1839.	1840.	1841.	1842.	1843.
Flour:																			
Superfine.....	94.1	88.2	94.3	102.4	118.4	91.5	104.8	105.9	102.1	91.4	107.4	137.5	100.5	144.7	183.9	97.1	102.4	102.2	89.1
Western.....	96.2	84.9	93.1	100.2	117.4	92.7	104.9	108.9	102.8	90.9	108.8	141.8	108.4	128.4	120.8	78.8	84.1	88.1	79.8
Rye.....	73.2	91.5	85.3	74.5	94.0	84.8	99.3	111.0	98.2	86.0	108.8	146.2	137.2	123.4	120.8	94.8	91.1	90.0	81.8
Corn meal.....	84.7	114.8	95.4	84.7	81.4	80.8	106.0	101.3	113.2	101.4	118.8	138.8	137.2	112.5	118.8	94.8	91.1	88.1	81.8
Wheat:																			
Northern.....	86.2	89.6	73.5	90.2	92.2	79.3	87.8	92.4	88.4	78.4	90.4	131.9	128.8	141.0	92.2	78.2	87.8	84.5	72.7
Western.....	87.7	89.0	85.6	67.5	88.1	81.8	98.4	104.5	100.7	83.2	114.6	180.9	138.5	180.3	121.9	75.3	80.3	83.5	78.2
Oats.....	72.5	108.6	92.6	68.6	81.2	67.5	85.8	104.1	82.6	81.7	110.2	121.0	114.8	88.4	107.5	77.8	100.6	83.2	68.2
Corn.....	78.5	109.2	87.1	75.0	80.7	80.0	95.2	97.1	105.0	94.1	128.2	136.7	142.8	119.1	132.5	81.4	86.2	85.0	78.5
Barley																			
Caudles:																			
Mould.....	95.8	101.6	108.3	97.5	87.5	80.0	98.3	104.1	105.0	100.8	94.1	104.1	104.1	123.3	125.0	106.6	104.1	87.5	84.1
Sperma.....	104.3	101.2	92.0	79.7	70.5	70.5	85.9	96.6	102.7	95.8	99.0	102.7	98.8	98.1	121.1	121.1	115.9	85.9	78.2
Coal:																			
Anthracite.....	144.1	171.7	178.3	171.7	168.7	142.3	111.4	160.6	107.3	94.4	105.5	124.4	145.7	123.0	197.4	112.4	118.9	99.9	80.4
Liverpool.....	134.7	121.5	116.3	127.0	124.2	105.0	113.6	133.8	113.1	101.5	106.8	122.2	112.7	114.3	113.0	91.9	96.0	77.2	88.8
Coffee:																			
Rio.....	189.3	122.9	116.3	108.5	100.8	91.8	91.8	102.4	100.8	94.2	97.5	94.2	82.7	84.4	88.5	82.7	81.9	68.0	59.0
Sava.....	136.7	108.4	106.2	98.0	94.1	91.5	75.2	80.6	88.0	80.3	81.6	86.2	84.9	79.7	113.0	81.6	83.7	71.8	71.8
Copper:																			
Pig.....	105.2	97.3	98.6	96.3	95.7	93.1	94.7	92.1	88.8	85.2	88.8	107.8	98.1	88.4	92.1	95.7	94.7	89.4	80.4
Boles.....	117.3	114.6	101.1	83.3	80.7	84.9	85.7	88.8	88.8	80.7	80.7	104.2	98.6	97.2	94.9	84.6	84.5	57.6	51.8
Cotton																			
Sheathing.....	124.6	76.0	66.4	68.5	61.6	68.5	61.6	68.5	68.6	86.6	114.3	113.7	78.7	72.6	91.1	59.5	67.1	54.8	45.2
Fish:																			
Cod.....	67.0	60.8	80.0	77.6	67.6	62.7	74.6	77.3	73.2	84.2	75.2	90.5	88.2	93.6	100.8	87.5	69.5	61.1	66.2
Mackerel																			
.....	43.4	42.3	43.4	43.6	44.9	47.5	51.3	48.0	53.9	50.9	58.2	75.3	76.6	91.5	110.1	104.5	128.7	86.0	75.4
Flax																			
Fruit:																			
Almonds.....	138.2	139.6	105.7	117.7	127.4	104.5	106.3	127.2	100.4	84.8	115.8	98.6	144.8	70.0	56.9	68.3	79.5	57.7	72.9
Raisins.....	97.7	110.8	106.7	84.3	85.5	74.7	80.4	100.1	51.7	53.6	88.2	78.8	59.7	94.2	138.6	87.6	81.6	51.6	56.8
Prunes.....	114.8	114.8	88.7	87.5	138.2	134.3	128.9	128.9	128.5	76.5	97.4	78.8	59.3	92.1	88.8	97.6	81.6	51.6	56.8
Furs, beaver																			
.....	151.9	162.7	149.7	174.8	158.5	164.4	164.4	143.3	131.4	133.9	135.5	148.2	129.5	137.3	138.5	107.7	103.7	92.3	92.8
Glass																			
.....	76.4	77.2	75.8	76.8	75.8	75.8	75.8	75.8	75.8	71.2	68.1	68.5	68.1	70.5	71.2	71.2	71.2	71.2	71.2
Gum, rosin:																			
English.....	108.7	108.8	102.8	102.8	102.8	102.8	102.8	102.8	102.8	102.8	102.8	102.8	98.4	101.9	102.8	91.4	88.5	88.5	88.5
Bleaching.....	81.1	48.4	48.9	47.5	44.6	44.4	44.4	44.4	44.4	44.4	44.4	44.4	43.4	44.0	44.4	108.5	108.5	108.5	108.5

[illegible]

**XXVI.—TABLE showing the PERCENTAGE of YEARLY PRICES to the MEAN PRICE of STAPLE ARTICLES in the NEW YORK MAR-
KET from 1825 to 1880, &c.—Continued.**

	1825.	1826.	1827.	1828.	1829.	1830.	1831.	1832.	1833.	1834.	1835.	1836.	1837.	1838.	1839.	1840.	1841.	1842.	1843.
Salt:																			
Liverpool.....	181.8	158.8	153.7	176.0	158.2	136.5	131.0	137.2	125.9	107.0	121.8	131.0	131.0	132.9	119.6	104.6	100.1	114.6	100.5
Turk & inland.....	183.5	148.8	168.6	147.8	144.3	133.3	150.8	144.5	127.4	114.5	107.7	111.6	106.5	116.3	111.0	103.2	98.2	74.7	.....
Seeds:																			
Chicot.....	.....	.....	.....	.....	.....	80.1	103.2	106.2	127.1	76.0	86.9	97.8	107.6	123.9	223.6	131.5	90.2	88.0	75.0
Timothy.....	.....	.....	.....	.....	.....	.....	.....	100.0	107.9	85.6	90.2	106.6	97.7	107.6	120.3	94.4	103.6	98.1	88.7
Soap:																			
Brown.....	118.1	121.8	120.0	105.4	100.0	90.9	100.0	100.0	100.0	100.0	100.0	100.0	94.5	98.0	109.0	100.0	100.0	100.0	101.8
Castile.....	94.3	96.3	100.0	106.5	100.0	91.7	100.9	117.4	106.5	110.1	133.0	119.2	113.7	117.4	117.4	106.4	100.0	102.7	107.3
Spices:																			
Pepper.....	174.2	163.3	161.4	154.4	133.6	136.6	138.6	146.5	94.0	97.3	72.2	70.2	68.3	70.3	86.1	70.3	70.3	70.3	80.2
Nutmeg.....	164.4	131.6	134.6	123.4	135.0	136.0	141.6	141.6	115.5	115.5	133.5	122.6	110.3	103.1	97.7	81.9	73.3	77.5	82.4
Spirits:																			
Jamaica.....	63.0	68.1	75.2	86.1	87.5	70.4	75.0	75.9	72.5	74.2	79.7	88.8	88.0	93.0	100.1	109.6	112.8	104.7	101.8
Gin.....	68.0	68.0	81.2	84.1	83.6	88.8	94.3	96.7	100.1	93.5	90.7	94.6	90.5	103.1	99.7	98.4	98.4	94.6	100.2
Sugar:																			
New Orleans.....	128.1	120.6	125.0	121.8	107.0	112.5	93.7	94.8	98.4	94.8	112.5	142.0	98.4	103.1	104.2	89.0	93.7	68.7	82.8
Cuba.....	125.7	110.6	114.8	116.2	102.7	104.6	73.3	87.8	97.3	98.9	105.4	121.6	90.5	91.0	121.9	78.3	81.1	62.2	77.0
Loaf.....	163.8	152.1	153.8	153.8	153.8	153.8	153.8	182.4	135.0	135.0	128.2	138.4	126.4	130.7	132.4	106.8	102.5	85.4	91.4
Tallow:																			
American.....	95.1	108.4	112.0	93.9	77.1	90.3	108.4	108.4	110.8	94.8	98.7	110.8	119.2	122.8	139.7	104.8	90.3	84.3	81.9
Foreign.....	93.7	112.5	112.5	102.5	90.2	77.5	93.7	93.7	93.7	93.0	106.2	.....	.....	.....	141.2	106.0	.....	.....	100.2
Tea																			
Young Hyson.....	174.9	162.2	170.1	164.5	162.2	156.0	172.3	155.2	131.3	107.5	110.7	112.3	103.7	101.2	111.6	119.4	132.0	112.8	105.8
Oolong.....	145.3	138.5	154.6	145.5	144.1	138.5	147.6	116.2	94.8	69.7	63.9	74.4	67.6	63.2	63.9	105.8	136.9	114.6	100.0
Souchong.....	191.4	178.5	182.8	166.4	166.2	166.7	174.2	164.2	131.4	114.2	116.4	117.8	111.0	109.7	110.7	110.0	107.8	86.7	88.7
Tobacco:																			
Kentucky.....	73.4	65.8	58.2	50.6	60.6	60.6	58.9	50.6	59.4	82.2	101.2	103.8	78.4	94.9	164.5	107.5	103.8	63.2	59.4
Manufactured.....	91.8	71.9	67.2	67.2	67.2	61.4	62.5	64.8	64.3	70.1	76.0	91.2	89.4	90.6	119.8	80.1	78.9	67.5	73.1
Havana.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Whiskey.....	58.8	75.4	101.7	100.2	75.9	65.1	56.3	41.8	30.3	44.8	56.8	64.1	50.1	43.0	47.8	48.8	50.8	63.4	58.9
Wine:																			
Port.....	107.0	105.8	101.8	103.0	81.9	87.2	87.2	70.9	78.5	75.2	75.6	80.0	98.5	79.1	70.9	70.9	64.8	58.1	53.5
Madeira.....	124.2	124.2	124.2	118.5	90.1	90.0	84.6	77.4	78.1	73.2	75.4	73.3	70.2	70.2	70.2	76.7	75.4	76.1	54.4
Claret.....	87.1	87.4	82.1	80.4	70.6	62.1	88.0	80.2	62.8	52.4	55.7	55.8	55.0	57.0	73.1	70.0	54.8	46.4	46.6
Wool:																			
Common.....	113.5	101.6	94.7	84.7	72.8	74.5	93.2	93.2	108.7	102.8	114.2	145.0	141.0	103.0	130.5	94.9	91.5	65.4	60.4
Superior.....	132.4	111.2	87.6	83.1	77.5	87.6	120.2	104.7	110.1	102.8	121.1	131.6	91.0	94.7	115.0	87.8	90.3	71.9	68.3
Washed.....	93.1	82.0	61.7	65.5	71.4	81.4	157.1	122.0	133.4	132.2	134.5	150.5	115.1	98.0	121.4	80.5	94.2	82.8	65.7
Average.....	104.4	102.2	101.2	98.9	96.6	92.6	97.4	99.0	96.1	88.6	99.1	109.6	100.2	101.0	108.8	95.2	92.6	81.0	80.0

XXVI.—TABLE showing the PERCENTAGE of YEARLY PRICES to the MEAN PRICE of STAPLE ARTICLES in the NEW YORK MAR-

	1844.	1845.	1846.	1847.	1848.	1849.	1850.	1851.	1852.	1853.	1854.	1855.	1856.	1857.	1858.	1859.	1860.	1861.	1862.
Flour:																			
Superfine	85.7	90.5	92.8	122.7	109.4	82.7	101.8	82.9	91.8	106.0	164.1	160.7	117.8	106.2	78.8	93.7	95.2	91.1	83.7
Western	80.5	84.0	90.1	120.6	93.8	76.2	74.7	84.8	90.1	103.7	145.6	166.5	98.8	102.3	80.8	95.2	91.8	79.2	81.6
Eye	76.4	78.5	104.4	123.3	84.1	96.7	87.3	90.7	101.0	100.7	117.6	136.6	104.2	106.6	105.8	114.4	105.1	84.7	82.4
Corn meal																			
Wheat:																			
Northern	73.2	77.0	80.4	101.1	87.1	91.9	94.5	79.6	81.9	103.0	168.8	180.5	180.0	124.1	98.2	104.3	110.8	105.6	96.1
Western																			
Eye	85.0	86.2	93.9	124.6	92.5	75.6	81.4	91.9	102.6	115.8	150.5	168.1	120.9	118.3	90.6	107.6	108.9	88.1	88.2
Do.	72.7	76.9	93.3	112.1	94.7	88.5	93.4	90.5	98.4	108.6	128.3	133.6	98.3	102.9	109.8	95.4	91.2	96.7	94.7
Corn	71.4	78.2	97.1	122.1	90.7	89.5	89.2	88.1	96.4	101.4	120.7	141.4	100.7	115.7	115.0	123.1	105.7	87.1	78.8
Barley																			
Caudles:																			
Mold	87.5	84.1	83.3	91.6	102.5	96.8	95.8	95.8	96.6	101.6	120.8	123.3	118.3	100.0					
Sperm.	92.9	85.9	82.8	92.0	96.6	107.3	127.8	134.9	121.1	97.5	90.1	98.1	119.6	127.3	121.1	124.8	115.6	96.0	78.5
Coal:																			
Anthracite	79.6	75.9	90.0	89.7	84.7	87.9	90.1	82.1	85.6	90.0	103.7	100.0	108.1	96.1	82.2	88.5	86.8	82.5	79.1
Liverpool	96.9	108.6	84.4	87.3	97.1	92.3	92.5	82.7	89.0	107.2	124.4	92.6	96.9	85.6	81.0	88.7	98.7	68.9	59.5
Coffee:																			
Rio	83.2	54.9	57.3	57.3	49.1	54.5	86.8	73.7	66.6	75.4	82.7	81.9	87.7	90.1	84.4	91.8	110.6	112.2	159.0
Java	65.4	53.5	54.2	50.3	46.4	43.1	78.4	75.2	70.5	72.2	85.6	88.2	92.8	100.6	103.2	94.7	101.3	114.8	156.2
Copper:																			
Pig	92.1	90.5	93.6	95.2	94.7	90.0	90.5	92.1	102.6	124.2	154.2	126.3	131.5	130.0	132.1				
Boles																			
Sheathing	83.0	87.6	90.7	89.5	83.0	83.0	83.0	79.1	90.7	112.3	116.6	114.6	120.4	116.2	100.3	100.7	101.1	93.4	102.8
Cotton	45.2	42.4	50.0	70.5	41.7	54.8	84.2	69.8	61.6	72.6	61.6	63.0	72.6	96.9	89.0	78.0	71.9	110.2	248.6
Fish:																			
Cod	71.8	70.3	76.0	96.3	79.5	87.8	89.9	73.7	92.7	89.3	91.6	103.3	103.9	101.6	90.9	110.7	83.8	82.1	92.2
Macquerel	87.8	102.4	96.7	81.4	68.8	86.0	88.0	81.0	82.0	109.6	137.9	163.8	170.3	167.1	95.2	138.2	136.2	94.8	110.3
Flax																			
Fruits:																			
Almonds	96.9	105.2	87.4	73.7	67.2	84.6	109.7	110.0	93.3	90.0	94.7	102.0	103.3	150.0	100.0	82.0	84.7	83.3	94.7
Raisins	104.5	100.0	124.1	116.0	121.8	137.9	202.3	96.5	83.7	123.7	118.1	116.6	144.3	174.0	97.3	96.9	105.7	78.4	128.7
Figs																			
Prunes	92.3	97.6	84.3	69.2	69.2	69.2	69.2	69.2	69.2	61.5	41.7	40.1	43.7	54.9	34.4	39.8	33.8	39.9	39.9
Furs, beaver	71.2	94.2	78.2	75.8	75.8	75.8	75.8	75.8	75.8	71.2	71.2	71.2	72.2	79.1	80.3	77.4	77.4	77.4	68.7
Glass																			
Gunpowder:																			
Rifle	88.5	71.3	62.8	62.8	62.8	62.8	62.8	62.8	62.8	60.4	60.0	75.2	102.0	122.8	120.8	121.2	117.1	117.1	130.3
English	168.5	160.0	157.8	159.4	159.4	159.4	159.4	159.4	159.4										
Blasting																			
																			</

XXVI.—TABLE showing the PERCENTAGE OF YEARLY PRICES to the MEAN PRICE of STAPLE ARTICLES in the NEW YORK MARKET from 1825 to 1880, &c.—Continued.

	1844.	1845.	1846.	1847.	1848.	1849.	1850.	1851.	1852.	1853.	1854.	1855.	1856.	1857.	1858.	1859.	1860.	1861.	1862.
Hemp:																			
Dressed																			
Undressed																			
Russia																			
Hides:																			
South America	70.3	68.7	68.8	68.8	52.9	58.1	72.6	78.0	85.4	101.7	132.2	124.4	155.2	190.1	142.2	148.2	138.6	113.3	128.5
Mexico	70.1				50.6	53.9	68.8	75.3	75.9	97.4	103.9	115.5	140.9	172.7	130.5	147.4	124.4	107.1	122.7
Hops	43.0	84.3	109.5	54.7	37.9	49.1	77.0	209.5	170.9	140.8	187.8	106.7	43.0	48.6	38.3	65.9	72.7	114.5	81.0
Indigo	98.2	80.0	68.8	82.8	73.2	74.3	78.7	81.7	84.5	91.9	91.9	98.0	92.8	96.2	82.8	97.0	96.3	96.3	116.2
Iron:																			
Scotch	94.6	106.7	110.4	92.5	84.0	70.4	94.5	61.5	65.6	99.7	111.1	83.0	93.6	88.9	70.7	73.0	67.9	64.2	68.2
English	90.0	109.4	114.8	106.0	86.6	69.1	61.5	53.5	58.4	93.6	104.3	86.2	87.1	82.3	76.1	68.7	67.9	64.4	76.4
Sheet																			
Russia	98.4	92.0	91.2	91.2	92.0	102.3	107.1	107.1	85.7	88.8	100.0	126.2	121.4	95.2	95.2	84.9	104.7	127.7	108.9
Lead, pig																			
Leather	76.8	71.4	63.0	77.3	67.5	76.8	77.4	71.4	74.9	91.1	103.4	110.8	125.6	131.0	113.3	120.7	106.9	96.0	100.0
Liquors:																			
Brandy	84.2	91.5	96.5	95.8	89.5	88.9	94.9	98.2	94.9	162.9	138.0	208.3	214.8	211.4	165.8	168.7	187.8	191.2	177.5
Whisky	88.0	95.0	90.0	104.0	88.5	88.5	93.3	86.0	88.0	90.4	118.4	139.1	120.0	100.0	82.1	97.7	81.9	66.8	91.8
Molasses:																			
New Orleans	72.7	68.7	73.2	83.6	60.8	64.5	67.0	76.1	72.4	70.7	60.8	75.6	128.5	162.5	98.3	96.7	115.3	96.0	91.8
Sugar-house	98.3	78.0	74.7	74.7	79.9	80.7	78.4	71.4	69.7	81.4	92.0	88.7	71.4	60.1	78.0	73.0	98.3	113.3	112.3
West India	98.5	91.6	71.7	83.2	70.6	78.6	80.1	74.4	70.6	80.1	85.1	162.8	107.6	152.6	96.2	87.8	82.0	88.9	94.2
Nails:																			
Cut	104.6	104.6	104.6	104.6	104.6	93.0	81.4	81.4	74.4	104.9	95.3	93.0	81.4	76.7	69.7	69.7	69.7	69.7	62.7
Wrought	119.5	119.5	119.5	130.4	110.8	97.8	97.8	97.8	78.0	92.3	101.0	103.2	70.6	64.1	51.1	39.1	43.6	45.6	41.3
Turpentine	70.8	88.7	97.9	84.9	76.7	70.0	68.5	73.5	92.4	124.5	115.3	86.7	82.2	95.0	93.0	97.3	96.7	177.5	316.1
Rosin	23.1	22.9	21.9	21.4	28.3	33.8	38.9	83.3	112.7	127.2	112.7	104.6	129.4	190.6	178.5	149.3	103.6	168.8	490.6
Oil:																			
Whale	86.6	86.2	73.2	84.0	77.4	84.0	115.4	109.7	162.6	138.1	138.1	169.0	167.0	172.6	127.4	122.6	115.5	106.0	134.0
Summer sperm	87.4	86.8	88.4	103.6	103.2	106.7	114.8	110.9	122.5	127.3	151.1	186.4	176.3	184.1	116.7	129.3	137.1	126.9	131.9
Winter sperm	80.3	80.6	81.2	96.2	97.4	99.4	105.0	110.5	111.9	115.2	134.2	171.8	161.9	137.5	111.2	118.1	124.4	130.9	143.7
Olive	71.7	86.9	83.1	110.0	100.7	88.3	88.9	81.2	96.1	117.5	118.5	112.8	114.2	119.0	98.6	106.7	119.0	107.1	110.8
Lined	116.7	93.0	93.7	83.2	74.0	80.3	99.0	98.3	80.3	82.6	97.8	107.8	108.4	96.5	86.0	76.3	72.8	74.4	100.2
Paint:																			
Red lead	74.7	74.7	74.7	74.7	74.7	84.9	88.2	74.7	74.7	98.6	105.2	100.1	105.2	97.3	95.0	95.0	84.9	84.9	94.4
White lead																			
Petroleum:																			
Crude																			
Refined																			
Feet:																			
Moss	62.6	83.7	72.4	97.6	74.7	72.5	71.4	94.2	115.6	108.2	92.6	108.0	124.8	147.2	114.3	110.1	120.9	108.8	72.9
Prime	64.1	84.2	77.7	100.0	78.9	78.4	74.3	100.7	136.2	119.6	104.8	144.4	142.2	161.9	131.6	105.1	115.9	97.8	77.1

Beef.....	58.7	65.5	72.0	115.4	102.2	130.9	94.0	90.6	110.9	96.9	113.3	118.7	97.9	138.0	104.5	78.5	53.5	59.0	71.6
Mutton.....	57.5	64.2	83.2	120.3	94.7	133.4	90.9	79.9	83.9	88.4	102.0	139.1	121.8	147.9	114.5	86.1	65.0	69.9	76.8
Pork.....	57.5	64.2	83.2	120.3	94.7	133.4	90.9	79.9	83.9	88.4	102.0	139.1	121.8	147.9	114.5	86.1	65.0	69.9	76.8
Lard.....	57.5	64.2	83.2	120.3	94.7	133.4	90.9	79.9	83.9	88.4	102.0	139.1	121.8	147.9	114.5	86.1	65.0	69.9	76.8
Butter.....	57.5	64.2	83.2	120.3	94.7	133.4	90.9	79.9	83.9	88.4	102.0	139.1	121.8	147.9	114.5	86.1	65.0	69.9	76.8
Cheese.....	57.5	64.2	83.2	120.3	94.7	133.4	90.9	79.9	83.9	88.4	102.0	139.1	121.8	147.9	114.5	86.1	65.0	69.9	76.8
Rice.....	57.5	64.2	83.2	120.3	94.7	133.4	90.9	79.9	83.9	88.4	102.0	139.1	121.8	147.9	114.5	86.1	65.0	69.9	76.8
Salt.....	57.5	64.2	83.2	120.3	94.7	133.4	90.9	79.9	83.9	88.4	102.0	139.1	121.8	147.9	114.5	86.1	65.0	69.9	76.8
Liverpool.....	98.4	94.0	91.9	93.0	95.4	83.5	93.6	91.9	82.3	92.3	108.4	71.0	63.4	54.7	44.9	55.9	63.1	50.1	66.9
Turk's Island.....	111.6	111.6	68.2	75.0	72.0	68.6	68.9	68.9	68.9	68.9	68.9	68.9	68.9	68.9	68.9	68.9	68.9	68.9	68.9
Seeds.....	88.0	77.1	81.5	75.0	67.3	65.2	73.9	92.3	86.9	105.4	108.2	113.4	143.4	125.0	90.2	94.5	84.7	78.0	78.0
Clover.....	88.0	77.1	81.5	75.0	67.3	65.2	73.9	92.3	86.9	105.4	108.2	113.4	143.4	125.0	90.2	94.5	84.7	78.0	78.0
Timothy.....	88.0	77.1	81.5	75.0	67.3	65.2	73.9	92.3	86.9	105.4	108.2	113.4	143.4	125.0	90.2	94.5	84.7	78.0	78.0
Soap.....	98.4	134.5	87.3	90.0	95.0	81.8	81.8	81.8	87.3	109.1	109.1	103.6	103.6	100.0	100.0	103.6	118.1	100.0	87.2
Brown.....	98.4	134.5	87.3	90.0	95.0	81.8	81.8	81.8	87.3	109.1	109.1	103.6	103.6	100.0	100.0	103.6	118.1	100.0	87.2
Castile.....	98.4	134.5	87.3	90.0	95.0	81.8	81.8	81.8	87.3	109.1	109.1	103.6	103.6	100.0	100.0	103.6	118.1	100.0	87.2
Spices.....	100.0	99.0	99.0	63.3	53.4	59.4	73.8	64.7	89.1	103.9	102.9	104.9	104.9	111.8	81.1	81.1	71.2	80.2	123.6
Pepper.....	100.0	99.0	99.0	63.3	53.4	59.4	73.8	64.7	89.1	103.9	102.9	104.9	104.9	111.8	81.1	81.1	71.2	80.2	123.6
Nutmeg.....	98.2	113.1	113.5	123.1	110.8	89.2	103.2	94.6	85.5	98.4	102.1	89.3	94.3	69.7	53.7	47.1	40.7	41.8	58.8
Spirits.....	107.5	114.2	112.8	115.6	129.6	118.0	109.6	101.8	105.0	98.0	113.8	130.7	129.0	137.4	105.0	98.6	98.7	98.0	104.8
Jamaica.....	104.2	107.1	112.7	118.3	114.9	106.3	93.0	78.9	74.5	101.9	116.6	119.2	134.4	111.8	85.8	81.9	78.0	93.2	127.9
Sugar.....	90.9	90.9	98.4	101.5	59.2	73.4	79.6	80.9	67.1	73.4	73.4	87.5	121.8	156.2	101.5	93.4	107.0	93.7	121.8
New Orleans.....	90.9	90.9	98.4	101.5	59.2	73.4	79.6	80.9	67.1	73.4	73.4	87.5	121.8	156.2	101.5	93.4	107.0	93.7	121.8
Cuba.....	90.9	90.9	98.4	101.5	59.2	73.4	79.6	80.9	67.1	73.4	73.4	87.5	121.8	156.2	101.5	93.4	107.0	93.7	121.8
Loaf.....	94.0	97.4	94.0	85.4	68.3	72.6	81.1	76.9	68.3	70.9	76.9	73.5	91.4	107.6	85.4	81.1	83.7	68.3	86.3
Tallow.....	79.5	80.7	86.7	104.8	96.3	90.3	81.9	80.7	97.5	106.0	136.7	140.9	132.5	128.9	112.0	126.5	130.4	106.0	96.7
American.....	79.5	80.7	86.7	104.8	96.3	90.3	81.9	80.7	97.5	106.0	136.7	140.9	132.5	128.9	112.0	126.5	130.4	106.0	96.7
Foreign.....	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7	98.7
Tee Young Hyson.....	105.8	104.9	102.2	91.7	85.5	83.7	87.4	90.4	89.0	79.3	74.9	64.9	66.1	74.0	62.6	40.0	44.0	75.8	95.7
Colon.....	94.0	84.8	90.6	130.2	63.7	80.5	83.0	70.7	70.9	62.7	53.4	48.8	41.1	66.7	61.6	66.6	69.7	62.7	90.2
Souchong.....	94.0	84.8	90.6	130.2	63.7	80.5	83.0	70.7	70.9	62.7	53.4	48.8	41.1	66.7	61.6	66.6	69.7	62.7	90.2
Imperial.....	94.0	84.8	90.6	130.2	63.7	80.5	83.0	70.7	70.9	62.7	53.4	48.8	41.1	66.7	61.6	66.6	69.7	62.7	90.2
Tobacco.....	50.6	56.9	59.4	60.7	67.0	77.2	103.8	102.5	82.2	88.6	101.2	118.9	139.2	178.4	132.9	111.3	102.5	115.1	154.4
Kentucky.....	73.1	73.1	73.1	73.1	73.1	73.1	73.1	73.1	73.1	73.1	73.1	73.1	73.1	73.1	73.1	73.1	73.1	73.1	73.1
Manufactured.....	102.0	88.4	85.2	76.0	64.1	60.9	85.7	86.4	135.3	.....	90.2	102.7	142.1	223.0	223.5	199.2	204.3	174.1	168.9
Havana.....	102.0	88.4	85.2	76.0	64.1	60.9	85.7	86.4	135.3	.....	90.2	102.7	142.1	223.0	223.5	199.2	204.3	174.1	168.9
Wholesale.....	102.0	88.4	85.2	76.0	64.1	60.9	85.7	86.4	135.3	.....	90.2	102.7	142.1	223.0	223.5	199.2	204.3	174.1	168.9
Wine.....	66.3	59.6	69.1	93.2	92.0	92.0	76.4	81.6	84.0	84.4	102.4	135.1	171.2	183.4	190.4	173.8	180.4	171.2	148.5
Port.....	73.1	65.2	70.0	81.5	82.6	85.1	85.1	85.8	85.8	84.7	96.6	105.4	129.4	143.4	148.5	158.0	166.4	191.9	160.4
Madeira.....	69.4	62.2	69.4	94.2	102.9	86.9	86.9	86.9	86.9	86.9	129.0	138.4	182.7	182.7	207.1	191.9	191.9	191.9	160.4
Claret.....	69.4	62.2	69.4	94.2	102.9	86.9	86.9	86.9	86.9	86.9	129.0	138.4	182.7	182.7	207.1	191.9	191.9	191.9	160.4
Wool.....	101.6	91.5	79.6	83.8	88.4	98.9	110.5	120.3	108.4	138.9	109.8	101.0	113.5	124.7	101.6	128.8	124.4	110.1	149.4
Common.....	99.8	78.8	72.5	79.1	77.0	81.1	89.8	95.5	89.2	112.3	94.6	83.1	100.2	110.1	87.6	110.5	112.3	96.6	104.9
Merino.....	91.4	84.8	67.4	80.0	74.2	73.3	92.8	99.1	93.4	114.2	88.0	71.4	88.8	58.7	70.8	91.4	84.0	75.7	103.4
Pulled.....	91.4	84.8	67.4	80.0	74.2	73.3	92.8	99.1	93.4	114.2	88.0	71.4	88.8	58.7	70.8	91.4	84.0	75.7	103.4
Average.....	82.7	86.3	85.7	92.6	82.8	83.5	88.9	98.3	91.9	99.4	107.0	111.1	112.2	119.8	99.7	100.6	100.2	96.0	111.6

XXVI.—TABLE showing the PERCENTAGE of YEARLY PRICES to the MEAN PRICE of STAPLE ARTICLES in the NEW YORK MARKET from 1825 to 1880, &c.—Continued.

	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.
Flour:																		
Superfine	71.9	72.7	89.9	103.2	121.7	103.9	79.0	80.3	96.1	101.4	94.1	84.6	78.5	72.0	99.1	72.0	75.3	75.9
Western	80.8	70.4	94.5	125.7	143.0	116.6	84.5	82.7	99.4	107.1	103.5	89.6	83.2	83.2	110.4	83.2	74.7	81.4
Rye	74.7	96.7	107.6	108.8	141.4	149.1	108.1	115.3	118.0	110.0	120.9	119.4	100.8	100.5	104.8	77.9	72.7	90.4
Corn meal	88.5	101.1	110.6	99.0	128.0	124.8	108.2	128.0	106.5	93.0	86.9	110.2	102.1	75.0	83.0	71.0	71.6	82.4
Wheat:																		
Northern	83.6	70.8	101.7	154.9	152.6	134.8	92.0	88.5	104.0	117.4	116.3	101.0	90.4	87.8	119.1	92.0	90.6	92.8
Western	76.7	97.6	130.9	126.9	111.8	84.4	76.7	76.7	106.2	116.6	114.6	101.1	84.0	82.6	111.8	87.8	88.0	94.6
Rye	92.3	97.4	95.4	93.8	135.0	170.0	122.9	111.9	112.6	103.0	104.0	115.6	104.9	89.8	95.7	80.7	86.0	117.6
Oats	121.0	104.3	107.3	86.9	124.2	131.4	125.4	119.4	122.8	97.7	94.4	154.2	124.9	82.6	97.0	75.0	88.1	100.2
Corn	87.5	105.5	112.2	91.7	125.1	120.8	106.8	121.1	97.3	86.7	78.5	116.1	100.2	73.1	83.2	73.2	70.0	78.1
Barley																		
Candies:																		
Mold																		
Sperm	78.5																	
Coal:																		
Anthracite	92.9	77.6	114.2	104.4	82.0	87.1	104.6	88.9	102.0	68.0	63.6	80.2	79.1	65.9	53.1	55.8	45.5	64.3
Liverpool	65.2																	
Office:																		
Rio	170.4	167.2	127.0	119.6	109.8	98.3	76.2	106.0	120.4	141.8	143.4	161.4	131.1	114.7	129.5	110.6	120.4	104.9
Java	164.0	152.9	125.4	121.5	116.9	109.1	113.0	119.6	119.6	123.5	123.7	150.3	147.7	122.8	147.0	145.0	156.8	141.1
Copper:																		
Pig																		
Belts	94.8	104.5	112.6	112.6	91.4	81.5	84.3	82.1	99.3	132.1	126.7	101.0	89.3	98.0	101.0	94.8	85.9	102.7
Sheeting	110.4	105.8	134.7	127.0	100.0	88.0	94.2	99.2	105.0	142.6	137.4	83.4	97.3	107.3	104.5	99.6	89.1	108.1
Cotton	350.6	362.1	257.5	193.1	184.9	132.1	153.4	126.7	109.5	120.0	113.0	101.3	89.0	71.9	76.0	73.2	78.0	82.8
Fish:																		
Cod	107.2	90.6	143.9	134.2	132.4	126.6	150.5	159.6	139.4	137.4	143.3	128.4	144.2	155.9	162.5	152.1	142.0	161.4
Macquerel	98.0	57.1	97.5	112.5	113.5	122.9	166.6	190.8	113.4	97.1	128.0	103.9	124.1	137.6	150.4	151.2	158.1	140.2
Flax																		
Fruit:																		
Almonds	104.0																	
Raisins	120.2																	
Figs	118.4																	
Prunes																		
Fur, beaver	58.6																	
Glass	79.7	66.3	101.7	112.4	112.0	103.6	121.1	158.9	163.5	168.7	197.7	213.4	211.7	220.2	190.1	193.8	181.0	161.2
Gunpowder:																		
Rifle	108.9	92.8	125.9	125.7	114.4	104.3	111.7	122.0	117.6	110.9	83.7	125.9	97.9	110.8	117.7	124.6	120.1	137.1
English																		
Blasting	94.3	91.5	133.8	120.5	101.9	90.4	95.0	98.4	94.8	92.6	102.9	103.3	77.9	82.3	94.9	96.6	99.4	90.4

Hemp:.....	73.8	94.9	119.1	128.7	104.8	102.6	120.2	119.5	90.1	49.7	95.2	84.1	83.2	75.8	137.0
Undressed.....	61.0	84.1	128.0	140.0	100.2	107.6	120.7	112.7	77.6	94.7	100.7	83.8	93.6	92.6	121.5
Russia.....	117.9	142.5	119.4	120.9	94.7	99.9	101.1	97.4	91.0	96.7	90.3	86.1	94.3	94.8	84.2
Hides:.....	114.4	90.9	91.2	87.8	98.0	97.6	115.1	132.0	134.3	131.4	114.5	123.8	117.4	140.1	124.6
South America.....	107.8	97.4	90.9	80.7	98.4	104.5	127.9	130.0	151.3	148.7	122.0	107.8	127.2	119.4	127.2
Mexico.....	84.3	98.8	127.9	193.3	230.1	149.7	84.2	80.4	251.9	142.4	83.2	97.7	63.7	58.6	110.0
Hops.....	87.1	78.0	94.7	80.7	68.9	67.4	76.6	103.3	113.9	79.3	69.8	73.3	82.5	85.1	85.1
Indigo.....	73.9	75.5	94.1	99.7	90.4	85.4	87.7	87.4	125.3	130.0	110.3	74.7	75.0	78.3	70.7
Iron:.....	74.4	113.5	130.9	115.2	155.4	83.0	97.9	92.8	129.7	114.0	99.6	.....	.....	.....	.....
Scotch.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
English.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sheet.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Russia.....	95.2	123.8	153.7	107.1	91.9	89.2	105.2	108.7	113.5	112.7	96.0	108.8	99.1	98.4	79.5
Lead, pig.....	113.0	90.1	113.3	120.2	108.8	94.0	110.8	148.7	124.1	120.7	115.2	97.0	110.3	99.0	104.4
Leather.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Liquors:.....	179.3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Brandy.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Whisky.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Molasses:.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
New Orleans.....	84.1	115.1	179.4	370.5	152.3	147.1	148.8	179.1	125.0	144.9	170.0	130.7	121.8	109.4	91.8
Sugar-house.....	130.2	98.6	90.0	103.0	92.3	98.0	124.6	127.9	128.9	149.8	151.1	141.2	.....	.....	.....
West India.....	97.3	118.0	108.4	113.3	128.0	117.1	131.3	111.4	108.8	94.6	94.6	145.3	.....	.....	.....
Nails:.....	79.0	88.3	109.3	114.0	100.0	98.0	83.7	88.3	95.3	100.0	83.7	73.0	65.1	100.0	72.0
Cut.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wrought.....	434.5	302.4	216.1	122.2	94.3	78.7	71.8	78.2	100.4	114.5	90.2	47.8	47.8	60.8	48.9
Turpentine.....	653.0	593.0	287.4	98.7	92.3	67.6	57.6	58.2	92.5	119.0	98.0	63.8	64.7	70.2	62.8
Rosin.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	61.7	49.7	52.6	46.8
Oil:.....	157.3	.....	134.7	157.9	150.5	124.8	124.1	105.1	104.1	118.5	116.9	122.4	78.7	85.4	71.2
Whale.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	102.6	98.4	.....	.....
Summer sperm.....	108.4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Winter sperm.....	114.0	80.6	158.0	120.7	111.0	154.0	112.8	114.2	102.6	108.5	100.3	99.9	108.1	94.4	100.6
Olive.....	117.0	105.6	111.8	140.1	115.7	98.4	94.7	101.2	94.4	83.7	83.9	73.4	74.9	85.6	88.3
Linseed.....	118.5	96.9	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Paint:.....	100.6	115.5	132.6	122.4	114.8	108.7	110.8	114.7	109.8	107.7	108.6	109.9	100.0	120.8	107.3
Red lead.....	.....	85.2	105.3	120.2	108.0	98.7	104.6	103.8	108.2	104.3	105.8	98.3	98.9	84.1	77.5
White lead.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Petroleum:.....	.....	165.8	216.6	159.1	105.9	115.0	141.6	131.6	105.8	128.3	90.8	45.0	45.8	30.8	38.2
Crude.....	152.0	218.5	194.1	145.7	118.8	104.5	104.5	102.7	99.5	95.9	74.2	55.6	68.8	40.7	36.1
Refined.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pork:.....	68.7	101.1	127.8	140.7	108.8	112.7	143.2	158.6	100.7	82.6	99.0	111.2	108.6	77.1	83.9
Mess.....	68.9	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Prime.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Beef:.....	49.0	54.0	102.6	125.0	135.0	120.8	92.3	117.6	114.4	83.5	62.5	105.7	102.4	132.8	115.8
Mess.....	57.8	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Prime.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hams.....	82.1	128.4	127.3	106.2	117.8	148.2	148.2	161.0	115.7	103.1	131.5	109.4	112.6	88.4	88.4
Shoulders.....	88.0	135.6	147.9	100.9	127.4	145.2	148.5	73.6	94.3	85.8	87.6	109.5	95.8	87.6	87.1
Lard.....	70.9	91.2	145.0	137.3	102.1	136.5	150.5	108.7	87.9	80.2	115.3	104.3	97.8	76.8	71.4
Butter.....	93.2	104.8	110.2	124.2	138.5	126.2	114.8	92.0	84.2	104.0	145.1	108.0	137.1	132.1	180.8
Cheese.....	97.5	100.0	122.1	132.4	124.1	130.6	156.1	126.7	128.2	137.8	180.5	114.6	141.4	120.7	92.6
Rice.....	90.9	117.4	167.2	197.5	170.0	158.5	141.9	141.8	163.7	168.4	156.3	140.4	138.4	143.4	148.0

XXVI.—TABLE showing the PERCENTAGE of YEARLY PRICES to the MEAN PRICE of STAPLE ARTICLES in the NEW YORK MAR
KET from 1825 to 1880, &c.—Continued.

	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.
Salt:																		
Liverpool.....	69.3	87.4	91.1	90.7	97.4	103.7	96.5	140.2	152.9	145.7	121.6	68.9	57.1	54.9	50.2	44.5	50.6	41.1
Turk's Island.....	81.2	99.1	103.2	102.9	106.2	98.8	104.7	103.5	118.4	114.8	92.2	77.6	66.6	72.6	80.6	78.2	85.7	90.7
Seeds:																		
Clover.....	70.6	90.2	158.6	93.4	105.4	96.6	111.9	126.0	104.3	95.6	84.9	96.7	106.7	146.7	132.6	79.3	83.6	77.1
Timothy.....	57.9	72.3	112.1	120.0	81.0	66.6	109.5	176.7	143.8	108.4	115.9	96.4	81.3	69.5	59.6	45.9	96.7	62.7
Soap:																		
Brown.....	103.6																	
Castile.....																		
Spices:																		
Pepper.....	182.1																	
Nutmeg.....	55.2																	
Spirits:																		
Jamaica.....	134.1																	
Gin.....	173.0																	
Sugar:																		
New Orleans.....	115.6																	
Cuba.....	97.3	116.2	123.0	100.0	102.7	105.4	112.1	106.7	105.4	100.0	94.6	94.6	94.6	110.8	114.8	97.3	102.7	94.6
Loaf.....	85.4	84.6	96.1	91.4	89.7	89.7	95.7	94.0	95.7	89.7	77.7	79.4	74.3	79.4	82.9	75.2	76.9	73.5
Tallow:																		
American.....	92.7	90.3	104.8	104.8	96.7	103.6	102.4	100.0	97.5	97.5	87.9	86.7	93.1	89.1	90.3	83.1	74.7	75.9
Foreign.....																		
Tea:																		
Young Hyson.....	68.2	79.1	112.6	115.1	110.9	118.1	127.6	129.4	75.4	72.4	84.0	79.1	76.8	58.5	62.0	45.5	55.2	41.2
Oolong.....			99.6	130.2	148.8	140.2	137.8	129.2	116.7	97.5	76.6	101.1	86.2	72.2	78.1	61.3	53.7	55.5
Souchong.....			94.6	106.5	150.4	164.4	164.8	157.9	170.0	143.7	94.8	90.4	90.6	99.0	106.3	80.0	73.2	75.8
Imperial.....	62.8																	
Tobacco:																		
Kentucky.....	182.2	165.8	149.3	120.2	110.1	100.0	94.9	102.5	96.2	135.4	134.1	122.7	149.3	124.0	124.0	89.8	101.2	97.4
Manufactured.....	231.5																	
Havana.....		82.0	99.7	83.2	62.8	76.0	85.2	88.8	98.4	119.5	108.1	89.9	107.9	118.0	121.5	116.2	120.7	122.4
Whalebone:																		
Wine:																		
Port.....	129.7																	
Madeira.....	123.2																	
Claret.....	175.2																	
Wool:																		
Common.....	167.6		86.7	82.0	78.9	72.5	75.9	66.4	93.9	105.4	93.6	85.1	85.0	76.9	87.1	81.6	110.5	88.1
Merino.....	115.5	96.2	118.2	106.2	99.5	92.3	100.4	108.3	120.6	141.7	113.2	115.9	109.4	89.6	109.6	98.4	116.8	93.9
Fulled.....	115.1	123.7	189.1	118.0	104.8	95.1	94.2	98.0	106.4	161.7	122.0	119.1	110.8	89.1	108.4	96.0	118.2	99.7
Average.....	119.4	110.1	123.0	119.1	113.0	107.6	108.2	118.1	108.1	112.6	107.6	106.8	94.2	94.2	98.0	88.0	94.7	90.3

XXVII.—TABLE comparing the PERCENTAGE of YEARLY GOLD and CURRENCY PRICES to the MEAN GOLD PRICES of STAPLE ARTICLES in the NEW YORK MARKET for 56 years from 1825 to 1880, with the CIRCULATION and its RATIO to the POPULATION and WEALTH of the UNITED STATES as estimated for each year from the CENSUS RETURNS of 1850, 1860, 1870, and 1880.

Years.	Percentage to mean gold price for 56 years of yearly—		Circulation, millions.			Population, millions.	Wealth, millions.*	Ratio of total circulation to—	
	Currency prices.	Gold prices.	Specie.	Paper.	Total.			Population.	\$1,000 wealth.
1825	104.4	104.4	\$19			11.2	\$3,273		
1826	102.2	102.2	17			11.5	3,377		
1827	101.2	101.2	20			11.9	3,484		
1828	98.9	98.9	22			12.3	3,584		
1829	98.6	98.6	22			12.5	3,708		
1830	92.6	92.6	25	\$61	\$86	12.9	3,825	6.66	22.4
1831	97.4	97.4	32			13.3	3,946		
1832	99.0	99.0	33			13.6	4,071		
1833	96.1	96.1	35	86	121	14.0	4,200	8.64	29.2
1834	88.6	88.6	41	95	136	14.4	4,333	9.44	31.3
1835	98.1	98.1	57	104	161	14.8	4,470	10.87	36.0
1836	109.6	109.6	64	140	204	15.2	4,612	13.42	44.2
1837	104.7	104.7	73	149	222	15.7	4,759	14.14	46.6
1838	101.9	101.9	77	116	193	16.1	4,900	11.98	39.4
1839	108.8	108.8	92	135	227	16.6	5,066	13.67	44.8
1840	95.3	95.3	88	107	195	17.1	5,226	11.40	37.3
1841	92.6	92.6	89	107	196	17.6	5,392	11.13	36.3
1842	81.0	81.0	84	84	168	18.2	5,563	9.23	30.2
1843	80.0	80.0	83	59	142	18.7	5,739	7.59	24.7
1844	82.7	82.7	103	75	178	19.3	5,922	9.22	30.0
1845	86.3	86.3	102	90	192	19.9	6,109	9.64	31.4
1846	85.7	85.7	98	106	204	20.5	6,302	9.95	32.3
1847	92.6	92.6	98	106	204	21.2	6,501	9.62	31.3
1848	82.8	82.8	125	129	254	21.8	6,707	11.65	37.8
1849	83.5	83.5	120	115	235	22.5	6,918	10.44	33.9
1850	88.9	88.9	134	131	265	23.2	7,136	11.42	37.1
1851	89.3	89.3	172	155	327	24.0	7,361	13.62	40.9
1852	91.9	91.9	205	170	375	24.8	8,538	15.12	42.4
1853	99.4	99.4	228	196	424	25.7	9,708	16.50	43.6
1854	107.0	107.0	266	205	471	26.5	10,591	17.77	44.4
1855	111.1	111.1	295	187	482	27.3	11,488	17.65	41.9
1856	112.2	112.2	295	196	491	28.1	12,396	17.47	39.6
1857	119.8	119.8	315	215	530	28.9	13,318	18.33	39.8
1858	99.7	99.7	287	155	442	29.8	14,252	14.83	31.0
1859	100.6	100.6	307	193	500	30.6	15,200	16.33	32.9
1860	100.3	100.3	280	207	487	31.5	16,160	15.46	30.1
1861	98.0	98.0	248	202	450	32.1	17,013	14.01	26.4
1862	126.4	111.6	310	218	528	32.7	17,906	16.14	29.5
1863	173.3	119.4	341	539	880	33.4	18,838	26.34	46.7
1864	223.8	110.1	336	636	972	34.1	19,809	28.60	49.0
1865	193.4	123.0	269	888	1,157	34.8	20,820	33.24	55.5
1866	167.8	119.1	248	945	1,193	35.6	21,869	33.60	54.5
1867	156.1	113.0	216	858	1,074	36.3	22,958	29.68	46.7
1868	150.3	107.6	206	757	963	37.0	24,086	26.02	40.0
1869	143.9	108.2	156	752	908	37.8	25,253	24.02	35.9
1870	135.6	118.1	159	743	902	38.6	26,460	23.36	34.0
1871	120.7	108.1	169	746	915	39.6	27,851	23.10	32.8
1872	126.5	112.6	139	751	890	40.6	29,808	21.92	30.3
1873	122.4	107.6	140	749	889	41.7	30,831	21.32	28.8
1874	118.7	106.8	171	778	949	42.8	32,420	22.17	29.2
1875	112.9	98.3	157	783	940	44.0	34,074	21.36	27.5
1876	105.0	94.2	186	763	949	45.2	35,794	20.99	26.5
1877	102.7	98.0	246	714	960	46.4	37,579	20.68	25.5
1878	98.7	98.0	323	690	1,018	47.6	39,430	21.38	25.8
1879	94.7	94.7	399	687	1,086	48.9	41,347	22.20	26.2
1880	90.3	90.3	502	705	1,207	50.2	43,800	24.04	27.9

* Estimated for 1825 to 1850 from census returns of 1850 and official valuation of houses, lands, and slaves in 1815, vide Pitkin's Statistics, p. 312.

† Reduced to gold valuation.

XXVIII.—TABLE comparing the RATIOS of CIRCULATION to POPULATION and WEALTH with the CURRENCY and GOLD PRICES of STAPLE ARTICLES in the NEW YORK MARKET for years named, taking the RATIOS and PRICES of 1850 as 100.

Years.	Percentage of ratio of circulation to—		Mean of preceding column.	Percentage to average prices of 1850 of yearly average—	
	Population.	\$1,000 of wealth.		Currency prices.	Gold prices.
1850	100.0	100.0	100.0	100.0	100.0
1851	119.2	110.2	114.7	100.4	100.4
1852	132.4	114.2	123.3	103.3	102.3
1853	144.4	117.5	130.9	111.8	111.8
1854	155.6	119.6	137.6	120.3	120.3
1855	154.5	112.9	133.7	125.0	125.0
1856	152.9	106.7	129.8	126.2	126.2
1857	160.5	107.2	133.8	134.7	134.7
1858	129.8	83.5	106.6	112.1	112.1
1859	143.0	88.6	115.8	113.1	113.1
1860	135.3	81.1	108.2	112.8	112.8
1861	122.6	71.1	96.8	110.2	110.2
1862	141.3	79.5	110.4	142.1	125.5
1863	230.6	125.8	178.2	194.9	134.3
1864	249.5	132.0	190.7	251.7	123.8
1865	291.0	149.5	220.2	217.5	128.3
1866	294.2	146.9	220.5	188.7	124.0
1867	259.0	125.8	192.4	175.6	127.1
1868	227.8	107.8	167.8	169.0	121.0
1869	210.3	96.7	153.5	161.8	121.7
1870	204.5	91.6	148.0	152.5	122.8
1871	202.3	88.4	145.3	135.7	121.6
1872	191.9	81.6	136.7	142.2	120.6
1873	186.7	77.6	132.1	137.6	121.0
1874	194.1	78.7	136.4	133.5	120.1
1875	187.0	74.1	130.5	138.2	110.5
1876	183.8	71.4	127.6	118.1	104.0
1877	181.0	68.7	124.8	115.5	110.2
1878	187.2	69.5	128.3	99.7	88.9
1879	194.2	70.6	132.4	106.5	104.5
1880	210.5	75.2	142.8	101.5	101.5

NOTE.—Many documents relating to monetary statistics of foreign countries are omitted for want of space, but they may be found in the volumes of the Director's report.

REPORT OF THE FIRST COMPTROLLER.

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REPORT

OF THE

FIRST COMPTROLLER OF THE TREASURY.

TREASURY DEPARTMENT,
FIRST COMPTROLLER'S OFFICE,
Washington, October 22, 1881.

SIR: In compliance with the request made in your letter of September 30, 1881, I have the honor to submit the following report of the transactions of this office during the fiscal year which ended June 30, 1881.

The following-described Warrants were received, examined, countersigned, entered into blotters, and posted into ledgers under their proper heads of appropriations:

Kind.	Number of war-rants.	Amounts covered thereby.
APPROPRIATION.		
Treasury proper	44	\$ 54, 032, 021 96
Public debt	1	248, 722, 325 01
Diplomatic and consular	5	1, 193, 835 00
Customs	14	15, 327, 045 97
Internal revenue	5	5, 034, 488 74
Interior civil	12	9, 832, 622 90
Indians and pensions	51	32, 765, 740 10
War	26	45, 492, 539 84
Navy	15	16, 137, 139 06
	173	428, 537, 758 58
ACCOUNTABLE AND SETTLEMENT.		
Treasury proper	3, 465	\$ 28, 630, 103 14
Public debt	103	248, 284, 956 02
Quarterly salaries	1, 248	531, 237 39
Diplomatic and consular	2, 532	1, 176, 057 64
Customs	4, 765	19, 451, 322 96
Internal revenue	4, 336	5, 025, 138 27
Judiciary	4, 154	4, 168, 951 43
Interior civil	2, 101	8, 694, 319 16
Indians and pensions	3, 101	58, 561, 463 22
War	7, 328	41, 762, 550 07
Navy	2, 117	21, 385, 064 49
	35, 250	437, 671, 763 79
COVERING.		
Customs	1, 507	\$ 198, 150, 676 02
Internal revenue	1, 744	135, 264, 385 51
Public lands	1, 091	2, 201, 863 17
Miscellaneous revenue	8, 537	138, 906, 901 87
Indians and pensions repay	573	1, 988, 022 51
War repay	1, 747	1, 296, 144 50
Navy repay	270	4, 634, 065 85
Miscellaneous repay	2, 541	3, 433, 446 29
	18, 010	485, 884, 505 72
Total	53, 483	\$1, 352, 094, 028 00

Accounts have been received from the auditing offices, revised, recorded, and the balances thereon certified to the Register of the Treasury, as follow :

Kind.	No. of accounts.	No. of vouchers.	Amount in- volved.
FROM THE FIRST AUDITOR.			
1. Judiciary :			
Accounts of United States marshals, for their fees, and expenses of United States courts, and accounts of United States district attorneys, United States commissioners, and clerks of the United States courts, and rents of court rooms	3,874	145,483	\$ 4,682,572 24
Judgments by Court of Claims examined and ordered paid	199	199	303,286 42
Total	4,073	145,682	4,985,858 66
2. Public debt.			
Accounts of the Treasurer of the United States :			
For coupons payable in coin	149	5,111,910	\$ 37,174,066 21
For coupons of Treasury notes, Louisville and Portland Canal stock, and old funded debt of the District of Columbia	36	144,178	1,617,882 58
For registered stock of the District of Columbia redeemed	8	92	71,715 82
For District of Columbia 3.65 bonds purchased for sinking fund	1	29	125,000 00
For United States called bonds redeemed	18	11,867	13,417,512 44
For United States bonds purchased for sinking fund	10	63,467	91,606,298 16
For Louisville and Portland Canal stock redeemed	4	391	391,000 00
For sinking fund Union and Central Pacific Railroad Companies	1	8	306,651 00
For interest on United States registered bonds (paid on schedules)	37	16,917	12,086,159 66
For interest on Pacific Railroad stock (reimbursable)	6	43	46,989,376 70
For checks for interest on funded loans of 1881, 1891, and consols of 1907	7	158,888	24,347,236 20
For gold certificates and refunding certificates	26	86,299	3,822,650 76
For certificates of deposit (act June 8, 1872)	12	2,462	21,535,000 00
For legal-tender notes, old demand notes, and fractional currency	25	976	30,562,317 59
For compound-interest, seven-thirty, and other old Treasury notes	24	404	14,189 39
For interest on Navy pension fund	1	1	420,000 00
Total	360	5,577,927	284,467,115 74
3. Public buildings.			
Accounts for the construction of public buildings throughout the United States, and the buildings for the Bureau of Engraving and Printing and the National Museum, Washington, D. C.; for the United States Fish Commission; for the construction of the building for the State, War and Navy Departments; the completion of the Washington Monument, and the care of the public buildings and grounds under the Chief Engineer, U. S. A.; for annual repairs of the Capitol and improving the Capitol grounds; for Coast and Geodetic Surveys; and for beneficiary and charitable institutions in the District of Columbia	429	46,104	\$ 4,891,312 18
4. Steamboats.			
Accounts for salaries and incidental expenses of inspectors of hulls and boilers	368	10,199	250,000 00
5. Territorial.			
Accounts for salaries of Territorial officers and for the legislative and contingent expenses incidental to the government of the Territories	121	1,009	230,181 00
6. Mint and Assay.			
Accounts for gold, silver, and nickel coinage; for bullion; for salaries of the officers and employés of the several mints, and for the general expenses of the same	359	84,037	1,576,171 76
Bullion deposits, purchases, and transfers			151,873,318 58
7. Transportation.			
Accounts for the transportation of gold and silver coin and bullion, minor and base coin, United States currency, national bank notes, complete and incomplete coin certificates, registered and coupon bonds, mutilated currency, canceled and incomplete securities, national bank notes for redemption, stamp-paper, stationery, boxes, parcels, &c.	211	33,392	111,478 54

Kind.	No. of accounts.	No. of vouchers.	Amount in- volved.
8. Congressional.			
Accounts for salaries of the officers and employes, and for contingent and other expenses of the United States Senate and House of Representatives	154	5, 672	\$ 873, 462 35
9. Outstanding Liabilities.			
Accounts arising from demands for payment of drafts and disbursing-officers' checks which have remained outstanding for three years, the funds from which they were payable having been covered into the Treasury	98	125	8, 615 87
10. District of Columbia.			
Accounts of the Commissioners of the District of Columbia and general accounts between the United States and said District.	20	10, 996	8, 542, 219 29
11. Public Printing.			
Accounts of the Public Printer for the salaries and wages of the employes of the Government Printing Office, for the purchase of materials for printing, and for contingent expenses of the Government Printing Office	150	66, 761	4, 651, 267 12
12. Treasurer's General Accounts.			
Quarterly accounts of the Treasurer of the United States for receipts and expenditures, including receipts from all sources covered into the Treasury, and all payments made from the Treasury	4	49, 422	2, 233, 010, 973 43
13. Assistant Treasurers' Accounts.			
Accounts of the several assistant treasurers of the United States for the salaries of their employes and the incidental expenses of their offices	81	1, 061	343, 036 23
14. Miscellaneous.			
Such as accounts with the disbursing officers of the executive departments for salaries of officers and employes, and contingent expenses of the same; accounts for salaries of Senators and Representatives in Congress; for salaries of the judges of the United States Supreme Court, United States circuit and district judges, district attorneys, and marshals; for salaries and contingent expenses of the National Board of Health; and for the expenses of the tenth census	2, 378	79, 464	11, 504, 287 94
Total from First Auditor.....	9, 306	6, 105, 751	\$2, 707, 339, 299 60
FROM THE FIFTH AUDITOR.			
15. Internal Revenue.			
Accounts of collectors of internal revenue	534	44, 851	\$ 287, 748, 241 66
Accounts of same acting as disbursing agents	910	35, 838	5, 168, 926 42
Accounts of internal-revenue stamp agents	216	3, 633	3, 496, 728 75
Miscellaneous internal-revenue accounts, such as direct tax accounts with commissioners and with the States; six different monthly accounts with the Commissioner of Internal Revenue for revenue stamps; accounts with the disbursing clerk of the Treasury Department for salaries of officers and employes in the office of the Commissioner of Internal Revenue, and for the payment of internal-revenue gaugers; with the Secretary of the Treasury for fines, penalties, and forfeitures; with the Treasury Department for stationery; with revenue agents and distillery surveyors; drawback accounts; accounts for refunding taxes illegally collected; for the redemption of internal-revenue stamps; for the collection of legacy and succession taxes; for expenses of detecting and suppressing violations of internal-revenue laws, including rewards therefor, &c.	2, 352	47, 836	457, 004, 547 38
	4, 012	132, 158	753, 420, 444 21
16. Diplomatic and Consular.			
Accounts for the salaries of ministers, chargés d'affaires, consuls, commercial agents, interpreters, secretaries to legations, and marshals of consular courts, accounts for the relief and protection of American seamen, for expenses of prisons in China and Japan, for contingent expenses of legations and consulates, for salaries and expenses of legations and consulates, for salaries and expenses of mixed commissions, accounts of United States bankers in London, accounts of the disbursing clerk Department of State, for miscellaneous diplomatic expenses, &c.	2, 408	24, 819	5, 247, 772 00

Kind.	No. of accounts.	No. of vouchers.	Amount involved.
17. Transportation.			
Accounts for transportation of internal-revenue moneys to the sub-treasuries and designated depositaries, and for the transportation of stationery, &c., to internal-revenue officers.	44	7, 570	5, 470 61
Total from Fifth Auditor	6, 464	164, 547	\$ 758, 673, 686 82
FROM THE COMMISSIONER OF THE GENERAL LAND OFFICE.			
18. Public lands.			
Accounts of surveyors-general and the employés in their offices	218	2, 534	\$ 294, 263 66
Accounts of deputy surveyors	432	952	904, 253 83
Accounts of receivers of public moneys	472	7, 133	3, 752, 176 18
Accounts of same acting as disbursing agents	594	2, 689	648, 491 65
Accounts for the refunding of purchase money paid for lands erroneously sold	870	2, 654	39, 569 34
Miscellaneous accounts, such as accounts with the several States for indemnity for swamp and overflowed lands erroneously sold, and for 2 per cent., 3 per cent., and 5 per cent., upon the proceeds of sales of public lands; accounts of surveyors-general for the contingent expenses of their offices; accounts for the salaries and commissions of registers of local land offices not paid by the receivers; accounts with the Kansas, Denver, Central, Northern and Union Pacific Railroads, for the transportation of special agents of the General Land Office; accounts for printing and stationery furnished the several surveyors-general, registers and receivers; accounts of special agents of the Interior Department; accounts for the transportation of public moneys from the local land offices to designated depositaries; accounts for salaries and incidental expenses of agents employed to examine and verify public surveys; for the return of deposits in excess of the amount required for the survey of private land claims; for the transportation of stationery to the several district land offices, &c	265	1, 640	312, 035 99
Total from Commissioner of General Land Office	2, 351	17, 602	\$ 5, 942, 790 67

RECAPITULATION.

From—	Number.	Vouch-ers.	Amount in-volved.
First Auditor	9, 306	6, 105, 751	\$2, 707, 339, 299 69
Fifth Auditor	6, 464	164, 547	758, 673, 686 82
Commissioner of the General Land Office	2, 351	17, 602	5, 942, 790 67
Total	18, 121	6, 287, 900	\$3, 471, 955, 777 18

Requisitions for the advance of money from the Treasury, in the number following, have been examined and advances thereon recommended:

Internal revenue	1, 583
Diplomatic and consular	1, 181
Judiciary	531
Public buildings	139
Mint and assay	201
District of Columbia	74
Territorial	49
Public printing	190
Miscellaneous	191
Total	4, 009

Suits, to the number following, have been instituted against defaulting officers:

Collectors of internal revenue	4
Receivers of public moneys	31
Total	35

Official letters written.....	12, 559
Letters received, briefed, and registered.....	5, 222
Powers of attorney recorded.....	2, 027
Official bonds registered and filed.....	379
Miscellaneous contracts and bonds received and registered.....	583
Internal-revenue collectors' tax-list receipts recorded, scheduled, and referred.....	1, 535
Orders of special allowances to collectors of internal revenue recorded, scheduled, and referred.....	258
Internal-revenue special-tax stamp books counted and certified.....	5, 043
Internal-revenue tobacco-stamp books counted and certified.....	10, 656
Internal-revenue spirit-stamp books counted and certified.....	8, 612
Pages copied.....	8, 652
Copies of accounts made, compared, and transmitted :	
Internal revenue.....	1, 665
Public lands.....	1, 784
	<hr/> 3, 449

The foregoing statement omits mention of a large amount of official work which does not admit of systematic classification and detailed report, and yet has occupied much time and care; such as, *e. g.*, examination of, and decision upon, applications for the issuing of duplicate bonds and other securities in place of securities lost and destroyed; examination of powers of attorney for collection of money due to creditors of the United States; decisions upon the rights of persons claiming to be executors, administrators, or heirs of deceased claimants, to receive money due from the United States; examination, registry, and filing of official bonds; copying of letters forwarded; answering calls for information made by Congress, the departments, and private persons; receiving and examining emolument returns of officers of courts; investigation of legal points arising in the adjustment of accounts; and other work of a miscellaneous character.

LAW CLERK AND STENOGRAPHER.

In addition to the regular daily work, which is onerous and steadily increasing, the Comptroller is frequently required to decide upon the validity of claims for large amounts of public money. Many of these claims involve difficult questions of law, and the claimants have, in most cases, the best legal assistance they can procure.

As to claims coming before the Comptroller, this office is not only in some sense a court of claims, but also a court from whose decisions there is no appeal as such—though subject to revision by Congress, and in certain cases by the judiciary. The head of the office discharges not only the duties of sole presiding judge, but also those of a solicitor for the government in the investigation of the claims; and he must be prepared to answer arguments of counsel for claimants. For these and other reasons stated in my last annual report, it is essential to the interests of the government that authority should be given to the Secretary of the Treasury to appoint a competent law clerk, and also a stenographer, for this office. It is physically impossible for any one man, in the position of Comptroller, to give to the multitude of important questions constantly arising before him such investigation and sustained attention, unaided by law clerk or stenographer, as they should receive before determination. There is no office under the government in which so many important decisions on questions involving immense demands against the National Treasury are made as in that of the First Comptroller. The officer who is daily called upon to make such decisions should, in justice alike to the government, to those preferring the demands, and to himself be furnished with all the assistance and facilities which are reasonably necessary in order to the prompt and efficient discharge of so momentous a duty; and it is respectfully urged that for these reasons the services of

an able law clerk, and also of an experienced stenographer, are absolutely requisite. The salary of the law clerk should be such as not merely to secure for a brief interval, but to retain permanently, the services of an industrious, painstaking, well-trained, and trustworthy lawyer. I would suggest that the salary of the law clerk be not less than three thousand five hundred dollars; and of the stenographer, not less than eighteen hundred dollars.

DIVISION OF CLAIMS.

Claims involving difficult questions of law, which require not only much time, but special legal ability, for their proper investigation are constantly coming before this office for adjudication. If Congress were to establish in this office a Division of Claims, and authorize the appointment as its chief of a person possessing the requisite legal qualifications, and also of two additional clerks of class four, the work of the office would be more speedily and efficiently performed, and the public service be greatly benefited.

It is indispensable to the prompt adjustment of claims against the United States, and the settlement of the accounts of disbursing officers and of the Commissioners of the District of Columbia, that additional clerical assistance be furnished to this office. The accounts of the Commissioners of the District for the fiscal year 1879 are not yet all settled, and most of those for 1880 and 1881, as well as for the current year, remain unexamined. The accounts of the collector of taxes for the District have been subject to the revision of this office since July 1, 1878; but for want of sufficient clerical force they remain untouched. The Division of Internal Revenue Accounts has been so pressed with current business that the work of preparing statements for suits against delinquent collectors has been unavoidably delayed. The work of the Miscellaneous Division was largely increased last year by the accounts relating to the Tenth Census, all of which remain to be examined. The business of the office in most of its divisions increases relatively with the ordinary growth of the population and business of the country; and this increase necessitates an addition to its clerical force.

I respectfully invite and urge your attention to this subject as one which is of great importance as well to the interests of the government as to those of claimants having valid demands upon the United States Treasury.

ACCOUNTS IN ARREARS.

The First Comptroller is required by section 272 of the Revised Statutes to "make an annual report to Congress of such officers as shall have failed to make settlement of their accounts for the preceding fiscal year, within the year, or within such further time for settlement as may have been prescribed by the Secretary of the Treasury." This requirement is taken from section 13 of the act of March 3, 1817, providing for the prompt settlement of public accounts. I cannot find that it has ever been complied with, and I presume that the non-compliance has been caused by the impracticable nature of the requirement. No-disbursing officer can, within the year, make settlement of his accounts for such fiscal year, and no time for settlement is prescribed by the Secretary of the Treasury. Besides the consideration that a strict compliance with the act of 1817 was impracticable, it was probably thought that the reports made in conformity to section 3 of the act approved March 3, 1809 (2 Stats., 536), contained substantially the information called for by the

act of 1817. Said reports showed the accounts which had remained more than three years unsettled. They were discontinued in the year 1860; for what reason I am not advised. The law which required them is not contained in the Revised Statutes.

There must have been some doubt as to the meaning of section 13 of the act of March 3, 1817. (3 Stats., 366.) At the time of its passage the annual appropriations were made in and for the current *calendar* year, *e. g.*, the "Act making appropriations for the support of the government for the year one thousand eight hundred and seventeen" (3 Stats., 352), was passed March 3, 1817. The reports of the Comptroller required by section 13 of the "Act providing for the prompt settlement of public accounts" (3 Stats., 368), were to be laid "before Congress annually, during the first week of their session." From this it is clear that the reports could not have been intended to cover the calendar year in which they were made; and it might be inferred from the terms of section 6 of this act, that the reports required were intended to cover accountability accruing in the preceding calendar year, which was not settled during the year in which the report was to be made. Section 13 did not limit absolutely the settlement of accounts within each calendar year to which they pertained. The Secretary of the Treasury might extend the time; and if settlements were made within the following year, and before the time of reporting to Congress, such settlements would not have been considered cases of delinquency.

On the 9th of February, 1876, the Senate, by resolution, called for a special report of all delinquent public officers. This shows that the attention of Congress has been directed to the fact that the Comptroller had ceased to make the annual reports above mentioned.

It is my wish, no less than my duty, to observe strictly all the requirements of law relating to this office; and I should endeavor to make the reports mentioned in section 272, Revised Statutes, if it could be done satisfactorily; but this seems to be impracticable; and the facts that they were not made by my predecessors, and that those which were made under the act of 1809 were discontinued twenty years ago without objection from Congress or any member thereof, lead me to believe that they are not wanted.

FORMER RECOMMENDATIONS.

Your attention is again invited to the suggestions made in my last annual report (Ex. Doc. No. 46, Forty-sixth Congress, Third Session) on the following points:

1. That the heads of the other executive departments of the government be authorized by law to direct, pursuant to the request of the Secretary of the Treasury, any officer or agent of their respective departments to investigate any of the official transactions or accounts of officers or agents of the Treasury Department which, in the opinion of the Secretary of the Treasury, it may be of advantage to the government to have so investigated, and to make report of such investigation to the Treasury Department; and that the necessary expenses incurred in such investigation be made payable out of the appropriation which would be available if the investigation were made by an officer or agent of the Treasury Department.

2. That in cases of application for duplicates or for payment of lost or destroyed interest-bearing bonds of the United States, the Secretary of the Treasury be empowered to require an examination by the proper officers, with evidence under oath, into the financial status of parties

to the bonds of indemnity offered by applicants. Also, that regulations be prescribed by statute in relation to the payment of lost bonds.

3. That existing laws defining perjury be so amended as to include in explicit terms all cases of false and corrupt swearing in affidavits presented to, filed, or used in the Treasury Department.

4. That an indefinite appropriation be made for the settlement of accounts of receivers of public moneys and other collecting officers to whom balances are due, or may hereafter be found to be due, because of erroneous overpayments by them into the Treasury.

COMPENSATION TO AGENTS UNDER APPROPRIATION ACTS.

Some of the acts passed by Congress appropriate money in gross sums for specific objects, to be expended under the direction of various officers. Under these acts there is *generally* an implied authority to the officers to appoint agents to make investigations or do some other acts necessary to effect the objects of the respective appropriations, and to pay therefrom compensation to these agents, the amount of which is determined at the discretion of the officer charged with the duty of executing the statute (*ex. gr.*, act March 3, 1881; 21 Stats., 440). Such appropriation acts executed by different officers do not by any fixed rule secure uniformity in the compensation for the services of such agents, even when employed in the same kind of service. It may sometimes be difficult to determine, when agents are so appointed, whether appropriation acts give discretionary authority *exclusively* to the officers charged with the duty of executing them to fix the rate of compensation, or whether by force of *other statutes* the accounting officers of the Treasury Department can determine the amount to be paid. Questions arising out of such appointments and rates of compensation should be settled by explicit provisions in the appropriation acts.

ACCOUNTS OF THE COMMISSIONERS OF THE DISTRICT OF COLUMBIA.

In settling the accounts of the Commissioners of the District of Columbia, it has been found that some vouchers were for payments which were not technically and strictly authorized by law, but which would, upon an examination by Congress, probably be approved because of the manifest propriety and justice of the payments.

In some cases expenditures have been made in the improvement of streets and avenues not mentioned in estimates, and so, by reason of the phraseology of the statute, not authorized (act of March 3, 1879, 20 Stats., 417). The public having received the benefit of the improvements, which were made, doubtless, because the Commissioners deemed them necessary, it may be proper that the attention of Congress be called to the subject, in order to determine whether the vouchers of payment should be allowed.

ACCOUNTABILITY OF DISBURSING OFFICERS FOR PUBLIC PROPERTY.

There are some disbursing officers who are also custodians of public property, whose accounts are revised in this office. There is no law or regulation requiring them, either at their annual settlements or upon final settlements, or at any time, to file a return or schedule of property on hand. In such cases it is difficult for this office to know with certainty whether the settlements made secure full accountability. This is especially the case when the disbursing officer is, during his term, au-

thorized by law or regulation to sell public property for cash, to be deposited by such officer in the Treasury and reported to the Secretary, or to the accounting officers for statement of an account. It is respectfully suggested that it would contribute to secure more reliable accountability if these officers were required to make reports substantially as in the Quartermaster's Department of the Army. (Rev. Stats., 1221.) It would seem proper that, before making the final adjustment of the accounts of a disbursing officer having the custody of public property, he should be required to show its delivery to his successor in office or other custodian. The Public Printer, for example, who is a disbursing officer of the class referred to, receives money from at least five sources: by warrant on the Treasury; from various officers and departments for work done; from sales of extra copies of documents, paper-shavings, and imperfections; from sales of waste-paper; and from sales of old material. For each transaction he is required by law to settle his account of receipts. (Rev. Stats., 3817.)

Moneys are paid out of the Treasury to the Public Printer, from the several appropriations to which the same are chargeable, for work done for various offices and departments, and the money so paid is by that officer deposited to the credit of the appropriation for "the public printing and binding." The statement made by the Public Printer of moneys received from offices or departments can only be verified by the First Auditor or Comptroller by a personal examination of the books of such offices or departments, or by an extensive correspondence; and, if omissions should be inadvertently made in the reports, the difficulty of correcting the errors would be very great. This difficulty would be lessened if the accounts rendered by the Public Printer for work done for offices or departments, properly authenticated by them, were transmitted to the Secretary of the Treasury and referred to the proper accounting officer, for statement of an account in favor of the Public Printer, the balance thereof to be charged to the proper appropriation, and, when paid, to be carried by counter-warrant to the credit of the appropriation for "the public printing and binding." Under the system suggested the records would show proper charges against the several appropriations for payment for doing such work, and corresponding credits to the appropriation for "the public printing and binding." This would, to a large extent at least, avoid the necessity of a verification of the amounts to be transferred, as each account would be verified by the head of the office, bureau, or department for which the work was done. It is respectfully suggested that this matter is worthy of consideration with a view to proper regulations, or legislation if necessary, on the subject.

Difficulties are frequently occurring in connection with the accounts rendered for the sale of movable public property. If the custody and disposal of such property in the hands of civil officers were subject to regulations similar to those applicable to the like property in the custody of officers in the military or naval service, and the property itself were subject to frequent inspection by properly designated officers, a stricter accountability for, and a more satisfactory disposition of, such property would be secured.

In connection with this subject your attention is respectfully directed to the fact that no provision is made by law for the payment of expenses incurred by public officers in the sale of old material and other property, in cases where the proceeds of the sales are required to be deposited and covered into the Treasury. Such expenses are usually paid out of the proceeds, but there is doubt whether this usage is in accordance with the requirement that *all* proceeds shall be deposited. (Rev. Stats., 3617, 3618.) The question should be settled by legislation.

PER CENTUM OF PROCEEDS OF SALES OF PUBLIC LANDS DUE TO,
AND DIRECT TAX DUE FROM, KANSAS AND OTHER STATES.

The deficiency appropriation act of March 3, 1881, appropriates for the State of Kansas for amount due of the five, three, and two per centum fund to States, \$190,268.27. The State of Kansas having been previously charged by the proper officer of the Treasury Department with \$71,743.33 on account of direct taxes stated to be due to the United States from the State of Kansas, under the direct-tax act of Congress of August 5, 1861, and only a portion of this having been paid, the residue, \$62,382.51, was retained by the Treasury Department out of the appropriation made by the act of March 3, 1881, and credited to the State on account of the charge for direct taxes. The State of Kansas, by its attorneys, insisted that the whole sum appropriated should be paid to the State without applying any part as a credit on account of the charge for direct taxes.

Some, if not all, of the questions which arose in relation to this claim are liable to arise as to charges against other States for direct taxes. A copy of the decision of the First Comptroller in relation to the subject is therefore herewith transmitted for information, in case Congress should deem it advisable to legislate on the subject.

ACTING SECRETARIES OF TERRITORIES.

By section 1843 of the Revised Statutes it is provided as to each Territory that "in case of the death, removal, resignation, or absence of the governor from the Territory, the secretary shall execute all the powers and perform all the duties of governor during such vacancy or absence or until another governor is appointed and qualified."

It is respectfully suggested that provision should be made authorizing some one to act as a deputy or substitute of the Territorial secretary, as to his office, under similar circumstances. Experience has shown the necessity for some provision on this subject.

LIMITATION OF CLAIMS.

There are statutes limiting the time within which some claims may be presented against the government, while as to others there is no limit prescribed by statute, and hence only such as may arise on common law principles from presumption of payment.* The existence of many old claims against the government, some of them often rejected but frequently renewed, would seem to suggest the propriety of considering the justice and necessity of providing a limitation generally applicable to claims.

I deem it due to those with whom I have been officially connected in this office, and to the employes therein, to express my appreciation of the intelligence, ability, and fidelity with which they have performed their respective duties.

I have the honor to be, very respectfully,

WILLIAM LAWRENCE,
First Comptroller.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

* I have had occasion, whilst a member of the House of Representatives, to consider the justice and necessity of prescribing a limitation applicable to claims generally (House Rep. No. 134, second session Forty-third Congress, pp. 18, 242).

REPORT OF THE SECOND COMPTROLLER.

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REPORT

OF

THE SECOND COMPTROLLER OF THE TREASURY.

TREASURY DEPARTMENT,
SECOND COMPTROLLER'S OFFICE,
Washington, October 17, 1881.

SIR: In compliance with your direction, by letter of the 30th ultimo, I submit a report, in two tabular statements, of the transactions of this office during the fiscal year which ended on the 30th day of June, 1881.

The first tabular statement shows the total number of accounts, claims, and cases of every kind settled and adjusted, and the amounts allowed thereon.

The second table furnishes a more detailed statement of the same accounts, claims, and cases, showing the character of the accounts, the source from which received, the number of each kind, and the amounts allowed. A still more detailed statement is prepared and filed for preservation in this office, but it is deemed too voluminous for publication.

From—	Number revised.	Amounts.
Second Auditor.....	8,396	\$22,805,520
Third Auditor.....	4,740	73,390,700
Fourth Auditor.....	1,804	16,203,818
	14,940	112,400,038
Various sources not involving present expenditure.....	2,995	2,076,516
Total number accounts and claims and amounts settled	17,935	114,476,554

ACCOUNTS REVISED DURING THE YEAR.

Character of accounts.	Number revised.	Amounts.
FROM SECOND AUDITOR.		
1. Of Army paymasters, for pay of the Army	531	\$10,827,058
2. Of disbursing officers of the Ordnance Department, for ordnance, ordnance stores, supplies, armories, and arsenals	265	1,434,018
2. Of disbursing officers of the Medical Department, for medical and hospital supplies and services	52	304,793
4. Of recruiting officers, for regular recruiting service	427	131,151
5. Accounts of the Managers of the Soldiers' Home	13	87,813
6. Accounts of the National Home for Disabled Volunteer Soldiers	30	1,818,770
7. Miscellaneous accounts, including disbursements for contingent expenses (Army and Adjutant-General's Office), expenses of Commanding-General's Office, Artillery School, &c.	164	90,216
8. Freedman's Branch, Adjutant-General's Office	1	1,000
9. Of Indian Agents' current and contingent expenses, annuities, and instalments	2,197	7,665,865
Total	3,680	22,360,684

ACCOUNTS REVISED DURING THE YEAR—Continued.

Character of accounts.	Number revised.	Amounts.
FROM THIRD AUDITOR.		
1. Of disbursing officers of the Quartermaster's Department, for regular and incidental expenses.....	915	\$11,921,147
2. Of disbursing officers of the Subsistence Department.....	572	2,919,037
3. Of disbursing officers of the Engineer Department, for military surveys, fortifications, river and harbor surveys and improvements.....	93	8,058,974
4. Of pension agents, for payment of Army pensions.....	140	49,143,605
Total	1,720	72,042,763
FROM FOURTH AUDITOR.		
1. Of disbursing agents of the Marine Corps.....	7	472,141
2. Of paymasters of the Navy proper (sea pay).....	114	4,176,688
3. Of paymasters of navy-yards.....	82	7,080,779
4. Of paymasters of the Navy as navy agents and disbursing officers.....	18	3,231,961
5. Of Navy pension agents, for payment of pensions of Navy and Marine Corps.....	93	954,402
6. Of miscellaneous naval accounts.....	76	97,775
7. Of financial agents' expenditures.....	4	33,315
Total	394	16,027,261

CLAIMS ALLOWED DURING THE YEAR.

Character of claims.	Number.	Amounts.
FROM SECOND AUDITOR.		
1. Soldiers' pay and bounty.....	4,367	\$395,183
2. Miscellaneous claims of pay division.....	349	49,653
FROM THIRD AUDITOR.		
1. For lost property paid under the act of March 3, 1849.....	393	48,521
2. Quartermasters' stores and commissary supplies under act of July 4, 1864, Army transportation, and miscellaneous.....	2,507	1,190,082
3. Oregon and Washington war claims.....	26	4,290
4. State war claims.....	4	96,044
FROM FOURTH AUDITOR.		
1. Officers and sailors' pay and bounty.....	1,264	171,330
2. Prize money.....	146	5,167
Total	9,146	1,900,330

CASES NOT INVOLVING PRESENT EXPENDITURE.

	Number.	Amounts.
1. Duplicate checks approved.....	458	\$30,805
2. Financial agents' accounts.....	4	2,030,456
3. Referred cases adjusted.....	2,061	
4. Special accounts, Second Auditor.....	472	6,255
Total	2,995	2,070,516

	Number.
Bonds filed during the year.....	92
Contracts filed during the year.....	2,115
Official letters written.....	1,526
Requisitions recorded.....	14,840
Settlements recorded.....	8,172
Differences recorded, pages.....	4,570
Clerks employed, average.....	62.5

All the public business intrusted to my charge is, I believe, promptly and properly attended to by the officers and clerks of the office, and has progressed with reasonable dispatch.

Very respectfully,

W. W. UPTON,
Comptroller.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

REPORT OF THE COMMISSIONER OF CUSTOMS.

REPORT

OF THE

COMMISSIONER OF CUSTOMS.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF CUSTOMS,
Washington, D. C., October 29, 1881.

SIR: I have the honor to submit herewith for your information a statement of the work performed in this office during the fiscal year ending June 30, 1881:

Number of accounts on hand July 1, 1880	140
Number of accounts received from the First Auditor during the year	6, 703
	6, 843
Number of accounts adjusted during the year.....	6, 645
Number of accounts returned to the First Auditor	14
	6, 659
Number of accounts on hand June 30, 1881	184

There was paid into the Treasury from sources the accounts relating to which are settled in this office:

On account of customs	\$198, 159, 676 02
On account of marine-hospital tax	380, 518 28
On account of steamboat fees	307, 554 21
On account of fines, penalties, and forfeitures	150, 433 49
On account of storage, fees, &c	860, 144 21
On account of deceased passengers	370 00
On account of emolument fees	213, 738 76
On account of mileage of examiners	1, 197 90
On account of interest on debts due	1, 236 00
On account of rent of public buildings	5, 454 93
On account of relief of sick and disabled seamen	5, 541 52
On account of proceeds of government property	24, 058 76
On account of miscellaneous items	12 30
	200, 109, 936 38
Aggregate	

And there was paid out of the Treasury on the following accounts, viz:

Expenses of collection.....	\$6, 383, 288 10
Excess of deposits.....	3, 663, 254 24
Debentures	1, 722, 184 35
Public buildings	2, 284, 053 13
Construction and maintenance of lights	2, 642, 668 99
Construction and maintenance of revenue cutters	839, 914 77
Marine-hospital service	400, 404 47
Life-saving stations	469, 018 60
Compensation in lieu of moieties	32, 509 73
Seal fisheries in Alaska	4, 248 09
Metric standard weights and measures	5, 388 27
Debentures and other charges	8 51
Detection and prevention of frauds upon the customs revenue.....	36, 057 10
Unclaimed merchandise	129 77
Refunding moneys erroneously received and covered into the Treasury	365 00

Protection of sea-otter hunting-grounds and seal fisheries in Alaska ..	\$619 12
Extra pay to officers and men in Mexican war—revenue marine.....	1,362 00
Relief of N. & G. Taylor.....	11,017 06
Relief of E. S. Sherman.....	1,130 79
Relief of keepers of Timbalier light station.....	100 00
Relief of E. E. Sanders	40 00
Relief of widows and children of surfmen who perished at Point Aux Barques, Lake Huron	1,000 00
Burial of surfmen who perished in rendering assistance to distressed vessels.....	150 00
Removal of remains of R. H. Carter, late inspector of customs, from Panama to Virginia	500 00

Aggregate	18,499,412 09
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The number of estimates received and examined	3,103
The number of requisitions issued.....	3,103
The amount involved in requisitions.....	\$15,196,725 36
The number of letters received	10,842
The number of letters written.....	10,848
The number of letters recorded	9,056
The number of stubs of receipts for duties and fees returned by col- lectors	206,145
The number of stubs examined.....	236,025
The number of stubs of certificates of payment of tonnage dues re- ceived and entered	10,020
The number of returns received and examined.....	82,892
The number of oaths examined and registered.....	2,502
The number of appointments registered.....	4,539
The average number of clerks employed.....	30

I inclose herewith a statement of the transactions in bonded goods during the year ending June 30, 1881, as shown by the adjusted accounts.

I am, very respectfully, your obedient servant,

H. C. JOHNSON,
Commissioner of Customs.

The SECRETARY OF THE TREASURY.

Districts.	Balance on bonds to secure duties on goods remaining in warehouse July 1, 1880.	Warehoused and bonded.	Rewarehoused and bonded.	Constructively warehoused.	Increase of duties ascertained on liquidation.	Withdrawal, duty paid.	Withdrawal, for transportation.	Withdrawal, for exportation.	Allowances and deficiencies.	Balance on bonds to secure duties on goods remaining in warehouse June 30, 1881.
Albany	\$320,615 08	\$741,343 82	\$15,779 63	\$137,204 48	\$9,649 54	\$137,204 48	\$55,339 03	\$85,902 87	\$12,863 61	\$151,236 13
Baltimore	861 52	2,077 80		127,209 63		903,247 06	109 12			762 00
Bangor	783 34			191 57		2,239 77				579 49
Barnstable	42,158 75	20,803 71	10,175 48	439 40		46 48		10,772 25		43,053 77
Bath			70,677 39	1,963 96	17 77	80,348 76	572 39	281 38	11,355 28	1,620 15
Beaufort, S. C.	5,034,340 14	10,228,212 11	1,620 15	1,451 80		1,451 80	200,228 69	2,088,760 49	463,511 08	3,738,929 17
Boston and Charlestown	10,982 60	631,890 30	111,737 83	1,741,359 03	252,377 97	10,876,098 25	12,465 78	789,249 25	382 88	353 35
Brasos de Santiago	1,642 72	38,693 04	145,400 08	14,598 08	4 80	415 59	387,200 90	387,200 90		2,264 85
Buffalo Creek	1,746 48		3,602 15	480,438 31	13 27	74,748 06	69,502 13	1,859 70		2,214 78
Buffalo Creek				92 64		382 06		10 00		
Cape Vincent	33 12		1,405 76	42 43			32 43			67 28
Castine	5,769 74	7,983 09		293,324 50	108 50	4,158 06	283,884 97	1,254 87	60 37	9,735 80
Champlain	278 03	153 70	2,506 35	2,294 57	25 18	2,916 29		9,430 53		2,331 54
Charlestown	344,002 78	732,117 42	83,599 46	198,066 15	9,687 58	1,164,105 19	15,498 66	8,461 41	7,360 39	173,647 74
Chicago	25,988 50	63,148 26	10,263 92	30,438 21	186 88	103,319 06	783 30		14 15	25,909 26
Cincinnati			9,843 50			1,870 01		20,574 72		4,676 58
Corpus Christi	7,763 56	18,312 46	21,846 15	15,602 32	146 80	48,077 84	1,708 56			2,696 20
Cuyahoga		8,123 96	15,072 57							1,363 46
Delaware	22,729 03	38,746 69	55,960 99	808,033 14	78 15	13,709 11	8,318 58	811,025 49		33,946 08
Detroit	432 66		20 60	909,077 39		70,277 85	1,742 79	907,787 86		
Dubuque	859 39		185 80							
Erie		10,824 47		12 80	03	1,045 22				
Fall River	9,816 45			2,853 75		10,837 27				7,112 12
Fernandina	295 98	570 52		4,298 45		2,853 75	4,298 45			440 54
Frenchman's Bay	68,145 80	37,872 31	7,831 58	57,528 09	2,70	3,70 52		1,619 20		13,672 03
Galveston	8,091 23	2,387 25	2,221 88	57,528 38	284,62 09	97,543 19	11,124 11	47,090 75	1,724 68	4,780 35
Genesee	9,038 64	46,741 55	4,766 90	15,729 38	198 68	23,765 07		77 00	996 72	11,531 20
Gloucester	500 90	957 85	1,714 28	2,173 12	596 99	311 44	1,719 69	46,585 03	996 75	1,496 28
Georgetown, D. C.					29 52	2,982 64				
Huron				1,784,943 06			101,010 58	1,683,932 48		2,232 34
Kennebunk		2,232 34		456 16						27,595 03
Key West	71,009 96	100,065 35	11,268 30		3,974 70	136,515 51	20,027 70	498 85	701 22	7,507 77
Louisville	13,152 22	11,179 03	3,040 31	5,056 62	90 73	24,801 64	211 50			1,133 61
Marblehead								127 68		
Memphis	685 00		1,186 41	10,480 73	100 35	11,265 38			3 50	5,915 68
Miami				14,433 13	23 02	14,433 13				
Middletown	32,176 21		29,731 65	6,850 79		62,614 85	251 14			

STATEMENT of WAREHOUSE TRANSACTIONS at the several DISTRICTS and PORTS of the UNITED STATES, &c.—Continued.

Districts.	Balance on bonds to secure duties on goods remaining in warehouse July 1, 1880.	Warehoused and bonded.	Rewarehoused and bonded.	Constructively ware- housed.	Increase of duties ascertained on li- quidation.	Withdrawal, duty paid.	Withdrawal, for transportation.	Withdrawal, for ex- portation.	Allowances and def- iciencies.	Balance on bonds to secure duties on goods remaining in warehouse June 30, 1881.
Milwaukee.....	\$14,871 19	\$10,033 97	\$968 89	\$32,114 91	\$55 85	\$56,982 01	\$208 45	\$86 16		\$1,368 19
Minnesota.....	1,455 52	3,115 27	4,458 52	46,715 27	76 44	9,500 02	11,550 07			2,376 82
Mobile.....	27,580 60	6,698 34		156 78		14,006 05		\$32,037 09	15,297 70	5,400 34
Montana and Idaho				1,391 25		1,934 35		156 78		
Nashville.....			1,366 04	154 57					39 90	783 04
Newburyport.....	16,680 32	240,202 52	2,370 54	13,176 54		195,125 46	41,949 19	154 57		2,370 54
New Haven.....	3,247 50	5,002 08	8,736 19	723,035 85	3 33	15,787 92	7,411 74	3,521 30	1,226 88	21,751 40
New Bedford.....	209,630 57	639,783 57	14,236 94	723,035 85	10,816 73	471,773 76	723,412 85	130,621 23	39,371 20	2,217 80
New Orleans.....	22,940,324 91	48,703,616 77	497,513 63	8,755,690 82	1,212,702 60	50,826,747 77	919,112 63	10,883,655 46	2,149,288 22	281,824 51
New York.....				1,416,404 39			185,719 66	1,230,684 73		17,331,052 75
Niagara.....				5,982 06		5,982 06				
Newark, N. J.....	201 64	15,860 85	1,971 46	91 92		16,122 82	420 88	1,483 83		107 64
New London.....				1,491 76		1,566 86				260 63
Omaha.....	335 73	7,465 43		39,292 23	12 33	1,958 31	21,761 53	18,098 63		6,133 65
Oswegatchie.....	1,792 15	636,314 95		63,356 57		340,095 59	368,115 43			5,598 95
Owego.....	14,183 45	3,383 97		13,621 62		1,317 96	12,782 51	5,805 96		2,154 75
Pasamunquoddy.....	1,872 27		3,178 32			2,771 74				
Perth Amboy.....		12,268 00	35,221 49	81,967 31	62 50	3,969,337 19	62,171 29	61,746 26	48 00	44,732 25
Philadelphia.....	1,270,076 66	3,584,009 19	26,002 24	72,382 01	290,314 44	188,387 76	468 20		123,417 25	1,016,197 87
Pittsburgh.....	31,941 73	36,437 69	92,321 52	72,373 39	200,70 43	36,068 62		373 39		24,232 42
Plymouth, Mass.....	18,452 39	3,027 75	43,099 27	3,043,045 03	92 51	240,532 76	52,580 27	3,034,336 82	8,904 58	28,510 59
Portland and Falmouth	58,397 17	397,065 26	50,290 20	3,940 25		33,031 23		1,965 39		170,555 71
Portland.....	28,830 20	1,557 64	1,535 45		130 56	52,191 95				11,148 99
Providence.....	16,507 03	22,299 53	14,240 86	10,176 20				176 20		
Puget Sound.....				129 62		16 10		113 52		
Saco.....			800 97			3,449 64	996 82	800 97		327 00
Salem and Beverly.....	4,773 46			54 24	5 42	59 66				
Sandusky.....	955,188 53	3,007,196 29	33,639 45	654,277 42	37,136 25	2,654,247 82	263,837 31	581,629 57	122,901 95	1,065,021 79
San Francisco.....	88,129 45	104,810 61	676 43	3,759 20	2 45	198,707 19	3,410 00			522 35
Savannah.....				6 75						
Saint John's.....										
Saint Louis.....	79,895 49	46,897 67	103,700 76	377,728 42	111 21	575,397 23	694 00			31,736 32
Teche.....				694 00						
Texas.....										
Vermont.....	1,560 48	28,935 47	5,175 80	627,128 80	336 37	75,700 83	229,746 01	355,430 13	101 81	737 66
Waldenborough.....			3,762 73	1,238 27	01			1,239 11	1,974 88	2,206 07
Wheeling.....				1,748 73						
Willamette.....	7,862 62	28,842 73	4,416 13	11,223 43	48 95	42,259 89		27 64		9,845 73

[illegible]

*Not included in report for fiscal year ending June 30, 1880.

RECAPITULATION.

Balance July 1, 1880.....	\$31,828,787 77	Withdrawal, duty paid.....	\$73,944,607 35
Warehouse and bonded.....	70,297,520 16	Withdrawal for transportation.....	3,697,044 79
Raw-warehoused and bonded.....	1,581,033 80	Withdrawal for duty.....	28,253,453 71
Constructively warehoused.....	27,690,855 00	Allowances and deductions.....	2,962,579 17
Increase of duties ascertained on liquidation.....	1,798,783 19	Balance June 30, 1881.....	24,321,304 86
Total.....	128,178,989 92	Total.....	128,178,989 92
Balance taken up on this statement.....	31,828,787 77	Arising from—	
Balance reported by last statement.....	20,039,597 87	Increase in balance in New York from March 1 to June 30, 1880.....	11,594,901 65
		Increase in balance in Boston from June 1 to June 30, 1880.....	164,707 65
		Increase in balance in Mobile from December 1, 1879, to June 30, 1880.....	27,580 90
Difference.....	11,787,189 90		11,787,189 90

H. C. JOHNSON,
Commissioner of Customs

TREASURY DEPARTMENT, OFFICE COMMISSIONER OF CUSTOMS,
October 29, 1881.

REPORT OF THE FIRST AUDITOR.

REPORT

OF

THE FIRST AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
FIRST AUDITOR'S OFFICE,
Washington, November 1, 1881.

SIR: I have the honor to submit the following exhibit of the business transacted in this office during the fiscal year ending June 30, 1881:

Accounts adjusted.	Number of accounts.	Amount.
RECEIPTS.		
Duties on merchandise and tonnage.....	1,311	\$190,909,976 53
Steamboat fees.....	1,090	270,921 80
Fines, penalties, and forfeitures.....	698	120,589 57
Marine-hospital money collected.....	1,446	374,921 37
Official emoluments of collectors, naval officers, and surveyors.....	1,266	881,590 01
Moneys received on account of deceased passengers.....	52	960 00
Moneys received from sales of old materials, &c.....	281	314,156 89
Miscellaneous receipts.....	612	713,271 98
Moneys retained from Pacific railroad companies for accrued interest on bonds.....	18	3,724,909 75
Treasurer of the United States, for moneys received.....	3	541,426,739 43
Mints and Assay Offices.....	21	111,080,057 14
Water rents, Hot Springs, Arkansas.....	12	2,849 40
Accounts of collector of taxes for the District of Columbia for taxes and water rents collected and deposited with the treasurer of said District.....	2	1,010,214 98
Accounts of the treasurer of the District of Columbia for moneys received and deposited with the Treasurer of the United States.....	2	1,654,923 09
Total.....	6,814	\$62,066,081 94
DISBURSEMENTS.		
Expenses of collecting the revenue from customs.....	1,587	5,305,718 20
Detection and prevention of frauds on customs revenue.....	7	31,631 25
Debentures, drawbacks, &c.....	198	1,429,053 56
Excess of deposits refunded.....	382	3,212,169 43
Revenue-cutter service.....	568	820,942 44
Duties refunded, fines remitted, judgments satisfied, &c.....	1,743	853,940 77
Marine-Hospital Service.....	1,118	399,749 76
Official emoluments of collectors, naval officers, and surveyors.....	1,257	778,257 46
Awards of compensation.....	167	42,648 75
Light-House Establishment, miscellaneous.....	44	46,180 00
Salaries of light-house keepers.....	340	437,549 86
Supplies of light-houses.....	88	267,581 62
Repairs of light-houses.....	72	269,416 91
Expenses of light-vessels.....	79	211,689 49
Expenses of buoyage.....	73	228,375 80
Expenses of fog-signals.....	51	65,925 65
Expenses of lighting and buoyage of the Mississippi, Missouri, and Ohio rivers.....	30	127,647 12
Expenses of inspection of lights.....	6	1,842 18
Steam-tenders for the Light-House Service.....	6	43,266 37
Commissions to superintendents of lights.....	185	29,211 01
Salaries and mileage of Senators.....	4	672,993 35
Salaries, officers and employes, Senate.....	11	233,999 63
Salaries and mileage, members and delegates, House of Representatives.....	1	3,239,557 44
Salaries, officers and employes, House of Representatives.....	11	265,889 34
Salaries of employes, Executive Mansion.....	6	39,319 73
Salaries paid by disbursing clerks of the Departments.....	294	5,744,654 24
Salaries, officers and employes, Independent Treasury.....	43	334,876 49
Salaries of the civil list, paid directly from the Treasury.....	1,315	551,451 01

Accounts adjusted.	Number of accounts.	Amount.
DISBURSEMENTS—Continued.		
Salaries, office of the Public Printer	4	\$13,600 00
Salaries, Bureau of Engraving and Printing	12	25,894 37
Salaries, Congressional Library	5	39,035 77
Salaries, standard weights and measures	5	10,554 25
Salaries, Steamboat-Inspection Service	3	120,014 98
Salaries, special agents, Independent Treasury	6	3,640 28
Salaries, custodians and janitors	6	80,850 52
Salaries, Agricultural Department	4	69,406 28
Salaries, Botanic Garden	6	12,787 54
Salaries and expenses, Southern Claims Commission	2	622 84
Salaries and expenses, National Board of Health	4	195,029 67
Salaries of employes, public buildings and grounds	5	38,042 39
Contingent expenses, Executive Mansion	5	7,823 71
Contingent expenses, United States Senate	48	188,750 42
Contingent expenses, House of Representatives	58	209,839 23
Contingent expenses, Departments, Washington	407	381,990 17
Contingent expenses, Independent Treasury	213	72,517 78
Contingent expenses, Steamboat-Inspection Service	842	32,082 74
Contingent expenses, public buildings and grounds	4	636 95
Contingent expenses, office of Public Printer	12	2,171 95
Contingent expenses, National Currency, reimbursable	37	30,617 34
Contingent expenses, Court of Claims	6	2,825 83
Contingent expenses, Library of Congress	7	1,021 81
Contingent expenses of the Executive offices, Territories	7	2,009 88
Contingent expenses, Department of Agriculture	4	7,879 06
Contingent expenses, Mints and Assay Offices	114	4,989 00
Treasury, Interior Department	7	78,510 57
Treasurer of the United States, for general expenditures	3	596,760,348 32
Treasurer of the United States, for sinking fund, Pacific railroads	3	1,313,254 21
Gold and silver bullion account	20	110,403,361 53
Ordinary expenses, Mints and Assay Offices	98	921,688 52
Parting and refining bullion	17	151,550 79
Coinage of standard silver dollars	39	76,454 84
Freight on bullion and coin	10	36,153 21
Transportation of coin and bullion	4	9,847 05
Storage of silver dollars	4	8,334 67
Manufacture of medals	1	7,239 35
Legislative expenses, Territories of the United States	19	24,696 90
Reapportionment of members of Territorial legislatures	4	346 80
Defending suite in claims against the United States	3	8,223 76
Examination of rebel archives	3	4,176 10
Collecting mining statistics	18	1,111 98
Geodetic and Coast Survey of the United States	53	776,210 47
Geological survey of the Territories and salary of director	25	176,987 54
Illustrations for report on geological survey of the Territories	5	43,748 85
Lands and other property of the United States	14	5,448 71
Protection and improvement of Hot Springs, Arkansas	1	3,034 88
Expenses of collecting rents, Hot Springs	12	355 00
Reproducing plats of surveys, General Land Office	5	22,254 00
Adjusting claims for indemnity for swamp lands	6	9,187 10
Protection and improvement of Yellowstone Park	3	13,313 00
Commission to classify land and codify land laws	4	24,447 69
Depredations on public timber	5	8,480 36
Reclamation of arid and waste lands	3	9,880 11
North American Ethnology, Smithsonian Institution	3	18,733 73
Polaris report, Smithsonian Institution	6	2,758 55
Judicial expenses, embracing accounts of United States marshals, district attorneys, clerks and commissioners, rent of court-houses, support of prisoners, &c	4,967	4,392,268 50
Prosecution of crimes	5	17,538 86
Suppressing counterfeiting and crime	28	33,510 74
Investigation of frauds, Office of Commissioner of Pensions	3	15,529 05
INTEREST ACCOUNT.		
Registered stock	45	44,714,719 37
Coupons	109	38,982,676 73
District of Columbia, Washington, Georgetown, and corporation bonds	25	1,602,022 57
Navy pension fund	1	420,000 00
Louisville and Portland Canal Company's bonds	8	48,330 00
REDEMPTION ACCOUNT.		
United States bonds, called:		
Principal	15	5,049,150 00
Interest		116,657 90
United States bonds, purchased for sinking fund:		
Principal	13	80,316,650 00
Interest		1,100,000 57
Premium		2,019,029 85

Accounts adjusted.	N mber of a coun- ts.	Amount.
DISBURSEMENTS—Continued.		
REDEMPTION ACCOUNT—Continued.		
Refunding certificates:		
Principal	12	\$718,250 00
Interest		44,669 74
Texas indemnity stock:		
Principal	1	1,000 00
Interest		100 00
Certificates of deposit	35	27,184,360 00
District of Columbia stock:		
Principal	6	275,476 74
Interest		892 83
Premium		12,879 39
Louisville and Portland Canal Company's bonds.		391,000 00
Notes, one and two years, compound interest and 7-30s:		
Principal	41	17,910 00
Interest		2,928 76
Legal-tender notes destroyed	29	44,436,549 00
Fractional currency destroyed		84,239 08
Old demand notes destroyed		395 00
Refunding the national debt	9	29,528 89
Expenses of national currency	19	25,491 11
Examination of national banks and bank-plates	6	632 30
Transportation of United States securities	15	5,612 17
Judgments of the Court of Claims	177	281,721 05
Reporting decisions of the Court of Claims	1	1,000 00
Outstanding drafts and checks	99	8,586 42
Post Office Department regulations	8	921,735 86
Postage	24	138,609 15
Life-saving Service	49	324,785 79
Life-saving Service, contingent expenses	94	62,409 12
Establishing life-saving stations	18	19,106 95
Public printing and binding	151	3,480,075 48
Fire-extinguishers, Government Printing Office	1	1,000 00
Fire-escape ladders, Government Printing Office	1	365 55
Telephonic connection between the Capitol and Government Printing Office	17	424 09
Telegraph between the Capitol, departments, and Government Printing Office	4	908 86
Labor and expenses of engraving and printing	10	528,059 96
Removal of Bureau of Engraving and Printing	1	12,527 59
Propagation of food-fishes	25	100,385 95
Illustrations for report on food-fishes	2	962 68
Inquiry respecting food-fishes	3	3,500 00
Steam vessels (food-fishes)	10	57,450 85
Construction of fish pond on Monument lot	5	4,227 06
Increase of Library of Congress	6	11,750 85
Works of art for the Capitol	5	10,125 00
Library, Treasury Department	8	730 86
Statue of General Daniel Morgan	1	20,000 00
Construction of custom-houses	250	1,100,131 22
Construction of court-houses and post-offices	353	1,601,181 83
Construction of appraisers' stores	30	58,028 39
Construction of sub-treasury building, New York	8	1,864 74
Construction of National Museum	12	102,050 42
Construction of building for State, War, and Navy Departments	9	297,369 66
Construction of barge office, New York	21	75,276 73
Construction of light-houses	157	529,857 74
Construction of building for Bureau of Engraving and Printing	15	94,308 24
Construction of extension of Government Printing Office	9	5,894 52
Construction of marine hospitals	8	1,211 39
Plans for public buildings	6	2,986 07
Completion of Washington Monument	12	163,748 34
Reconstruction of Interior Department building	4	129,015 70
Repairs of the Interior Department building	5	13,553 45
Repairs, fuel, &c., Executive Mansion	6	30,419 27
Annual repairs of the Capitol	3	21,788 38
Annual repairs of the Treasury building	6	35,447 76
Repairs and preservation of public buildings	29	99,249 78
Fire-proof roof, building corner of Seventeenth and F streets	2	10,372 29
Rest of buildings in Washington	24	53,725 00
Completion of records, Southern Claims Commission	11	1,100 00
Summary reports of the Commissioners of Claims	1	2,000 00
Joint Select Committee to provide additional accommodations for Library of Congress	3	4,596 88
Lighting, &c., Executive Mansion	5	15,457 63
Lighting the Capitol grounds	4	29,191 61
Fuel, lights, and water for public buildings	60	485,192 54
Fuel, lights, &c., Department of the Interior	4	8,821 38
Furniture and repairs of same, public buildings	34	161,301 99
Furniture for new War Department building	2	7,500 49
Furniture for new Navy Department building	2	873 58
Vaults, safes, and locks for public buildings	13	57,560 79

Accounts adjusted.	Number of accounts.	Amount.
DISBURSEMENTS—Continued.		
Heating apparatus for public buildings	21	\$69,683 94
Heating apparatus for Senate	3	8,131 05
Heating apparatus for House of Representatives	2	999 40
Fire-extinguishers, Capitol	2	1,200 00
Improvement and care of public grounds	4	46,704 20
Improving Capitol grounds	6	54,369 43
Improving Botanic Garden and buildings	8	14,443 10
Improving grounds, Agricultural Department	5	5,530 64
Washington Aqueduct	3	19,253 14
Repairs of water-pipes and fire-plugs	5	2,039 41
Constructing, repairing, and maintaining bridges, District of Columbia	5	7,905 66
Preparation of receipts, expenditures, and appropriations of the government	4	1,481 27
Distributing documents, Bureau of Education	4	969 14
Experimental garden, Agricultural Department	4	7,446 18
Library, Agricultural Department	5	1,051 28
Museum, Agricultural Department	4	1,012 23
Laboratory, Agricultural Department	5	4,444 66
Furniture, cases, &c., Agricultural Department	3	4,981 27
Collecting agricultural statistics	6	10,466 27
Purchase and distribution of valuable seeds	6	94,327 10
Commission to report on the cotton worm and Rocky Mountain locust	6	21,980 08
Investigating diseases of swine and other domestic animals	5	14,271 31
Investigating the history of insects injurious to agriculture	4	4,501 28
Machinery, apparatus, and experiments in the manufacture of sugar	4	17,149 41
Examination of wools and animal fibers	3	2,712 79
Report on forestry	3	2,611 55
Reform School, District of Columbia	3	35,605 38
Freedmen's Hospital and Asylum	5	40,983 90
Government Hospital for the Insane, buildings, &c.	2	1,714 53
Government Hospital for the Insane, current expenses	4	140,217 36
Columbia Institution for the Deaf and Dumb, buildings, &c.	2	6,372 58
Columbia Institution for the Deaf and Dumb, current expenses	4	52,949 48
Columbia Hospital for Women	5	9,509 13
Howard University	4	10,050 34
Saint Ann's Infant Asylum	4	5,001 02
Children's Hospital	4	5,186 29
National Association for the Relief of Colored Women and Children	4	6,362 27
Women's Christian Association	4	4,794 90
Industrial Home School	6	5,311 70
Maryland Institution for the Instruction of the Blind	4	5,275 00
Building for the Little Sisters of the Poor	1	5,000 00
Miscellaneous	358	529,456 16
Transfers by warrant and counter-warrant	229	297,504 15
DISTRICT OF COLUMBIA ACCOUNTS.		
Refunding taxes	12	33,063 34
Washington redemption fund	12	293 01
Redemption of tax-lien certificates	12	2,047 62
Redemption of Pennsylvania avenue paving scrip	12	816 88
Redemption of Pennsylvania avenue paving certificates	16	34,613 40
Relief of the poor	13	11,309 00
Salaries and contingent expenses	23	163,014 40
Improvement and repairs	19	467,756 35
Washington Asylum	19	47,876 45
Georgetown Almshouse	5	1,667 40
Government Hospital for the Insane	6	4,963 33
Transportation of paupers and prisoners	17	2,527 79
Reform School	16	19,567 40
Public schools	19	472,645 34
Metropolitan police	17	371,518 22
Fire department	19	128,437 62
Courts	15	16,853 24
Streets	16	284,250 84
Health department	19	30,569 43
Miscellaneous and contingent expenses	16	27,178 59
Washington Asylum, building and grounds	3	9,964 46
Contingent expenses	3	3,805 00
Markets	3	754 65
Penny-lunch house	15	1,500 00
Accounts of disbursements made by the Commissioners of the District of Columbia before the creation of the "permanent form of government":		
Payment of indebtedness of District of Columbia, 1875	1	1,062,867 24
General expenses, District of Columbia, 1875	1	77,765 86
General expenses, District of Columbia, 1875 and 1876	1	1,060,000 00
Removal of jail	1	14,000 00
Completing sewerage and filling Tiber valley	1	20,000 00
Fire department, District of Columbia, 1875	1	25,000 00
Total	20,308	1,016,464,134 11

Number of certificates recorded	15,396
Number of letters recorded	3,857
Judiciary emolument accounts registered and referred	572
Number of powers of attorney for collection of interest on the public debt examined, registered, and filed	3,539
Requisitions answered	924

SUMMARY STATEMENT of the WORK of the OFFICE, as shown by the REPORTS of the various DIVISIONS and MISCELLANEOUS DESKS.

CUSTOMS DIVISION.

Comprising the Accounts of Collectors of Customs for Receipts of Customs Revenue and Disbursements for the Expenses of Collecting the same, and also including Accounts of Collectors for Receipts and Disbursements in connection with the Revenue-Cutter, Steamboat, Fines, Light-House, and Marine-Hospital Services, with Accounts for Official Emoluments, Debentures, Refunds of Duties, Sales of Old Materials, and Miscellaneous Disbursements.

	Number of accounts.	Amount.
Receipts	6,684	\$202,322,695 44
Disbursements	7,146	12,869,162 80
Total	13,830	215,191,858 24

JUDICIARY DIVISION.

Comprising the Accounts of District Attorneys, Marshals, Clerks, and Commissioners, Rents, and Miscellaneous Court Accounts.

	Number of accounts.	Amount.
Disbursements	4,967	\$4,392,268 59

PUBLIC DEBT DIVISION.

Public Debt Division, comprising all Accounts for Payment of Interest on the Public Debt, both Registered Stock and Coupon Bonds, Interest on District of Columbia Bonds, Pacific Railroad Bonds, Louisville and Portland Canal Bonds, Navy Pension Fund, Redemption of United States and District of Columbia Bonds, Redemption of Coin and Currency Certificates, Old Notes and Bounty Scrip, and Accounts for Notes and Fractional Currency Destroyed.

	Number of accounts.	Amount.
Interest accounts	248	\$85,747,748 67
Redemption accounts	152	170,840,598 95
Total	400	256,588,347 62

WAREHOUSE AND BOND DIVISION.

STATEMENT of TRANSACTIONS in BONDED MERCHANDISE, as shown by ACCOUNTS ADJUSTED during the fiscal year ending June 30, 1881.

Number of accounts adjusted	1,106
Number of reports of "No transactions" received, examined, and referred	432
Balance of duties on merchandise in warehouse per last report	\$15,755,130 57
Duties on merchandise warehoused	97,903,265 78

Duties on merchandise rewarehoused	\$1,944,292 42
Duties on merchandise constructively warehoused	30,818,641 05
Increased and additional duties, &c.	2,304,606 26
Total	148,725,936 08

Contra:

Duties on merchandise withdrawn for consumption	\$86,450,226 91
Duties on merchandise withdrawn for transportation	4,340,148 51
Duties on merchandise withdrawn for exportation	31,419,814 41
Allowances for deficiencies, damage, &c.	3,714,304 16
Duties on withdrawals for construction and repair of vessels	155,078 12
Duties on bonds delivered to district attorneys for prosecution	11,044 53
Balance of duties on merchandise in warehouse	22,635,319 44
Total	148,725,936 08

MISCELLANEOUS DESKS.

No. 1.—*Comprising Accounts of Disbursing Clerks of the Departments for Salaries, Salary Accounts of the various Assistant Treasurers, and of the Congressional Library, Public Printer, and Executive Office, Accounts for Salaries of the Officers and Employees, House of Representatives, and the Accounts relating to the Coast Survey.*

	Number of accounts.	Amount.
Disbursements	425	\$7,285,096 92

No. 2.—*Comprising the Accounts of the Disbursing Clerks of the Departments for Contingent Expenses, Contingent Expenses of the House of Representatives and Assistant Treasurers, Accounts of the Bureau of Engraving and Printing, Geological Survey, National Board of Health, Reform School, New Building for State, War, and Navy Departments, and a very great Number of Miscellaneous Accounts. The accounts on this desk during the last fiscal year covered one hundred and eighty different appropriations.*

	Number of accounts.	Amount.
Receipts	12	\$2,849 40
Disbursements	965	3,860,088 48
Total	977	3,862,937 88

No. 3.—*Comprising Accounts for Construction of Custom-Houses, Post-Offices, Court-Houses, and other Public Buildings; Accounts of Light-House Engineers and Inspectors; Accounts of the Public Printer; Steamboat Inspection and Life-Saving Service; the Accounts of the Government Hospital for the Insane, Columbia Hospital for Deaf and Dumb, and many Charitable Institutions.*

	Number of accounts.	Amount.
Receipts	31	\$3,931,904 54
Disbursements	2,732	11,281,314 63
Total	2,763	15,213,309 19

No. 4.—*Comprising the Account of the Treasurer of the United States for General Expenditures; the Salary and Mileage Accounts for the Senate and House of Representatives, and the Accounts for Contingent Expenses of the United States Senate.*

	Number of accounts.	Amount.
Receipts	3	\$541,426,739 43
Disbursements	67	601,095,658 16
Total	70	1,142,522,397 59

No. 5.—*Comprising the Accounts of Mints and Assay Offices; Salaries of the Civil List paid directly from the Treasury on First Auditor's Certificates, Captured and Abandoned Property Accounts, and Accounts for the Legislative and Contingent Expenses of the United States Territories.*

	Number of accounts.	Amount.
Receipts	80	\$111,116,665 06
Disbursements	1,779	112,282,410 82
Total	1,859	223,399,075 88

No. 6.—*Comprising the Accounts of the District of Columbia.*

	Number of accounts.	Amount.
Receipts	4	\$3,265,138 07
Disbursements	348	4,416,959 30
Statement of account showing amounts appropriated for and revenue collected by the District of Columbia during the fiscal year 1879	1	3,115,277 94
Similar statement for the fiscal year 1880	1	3,306,722 94
Total	354	14,104,098 25

No. 7.—*Under the Chief of the Warehouse and Bond Division, and Comprising Judgments of the Court of Claims, Outstanding Liabilities, Postal Requisitions, Transportation of United States Securities, Transfer of Appropriations, &c.*

	Number of accounts.	Amount.
Disbursements	1,477	\$2,391,027 47

The foregoing exhibits and enumeration of accounts examined and balances stated in this office, during the year just closed, show an increase of labor performed by the clerical force; and the accumulation of accounts presented for examination and settlement admonishes me that an additional number of clerks will be required to perform the official work of this bureau.

The changes made by statute in payment of interest upon the public debt, requiring quarterly instead of semi-annual settlements, have greatly increased the work of the Public Debt Division; and this division is in arrears from necessity, growing out of the additional requirements pressed upon it.

The changes made in the appropriations for expenses of the judiciary have largely increased the work of that division of the office.

The growth of population and extended territory, as indicated by legislation relating to the Department of Justice, together with the change from general to specific appropriations, will compel an increase in the clerical force of the Judiciary Division.

The large amount of work, imposed by statute upon this bureau, by the transfer of all accounts relating to the receipts and disbursements of public moneys made by the honorable Commissioners of the District of Columbia, cannot be performed by the additional clerk granted by Congress; and one moment's examination of the work required in the examination and settlement of these accounts will satisfy the most exacting legislator that at least an additional clerk will be found absolutely necessary to dispatch work required. A temporary assignment of a clerk has been made to aid in this work, yet this has proved unsatisfactory, from the fact that he could remain only for a short time; while the work requires the most careful examination, by a clerk of good ability, after a patient and critical examination of statutes relating to the receipts and disbursements of the public moneys by the District of Columbia, as per accounts rendered.

While, in my judgment, an additional clerk beyond the necessities of a bureau, or office, is an injury to such office and a detriment to the public service, as well as a needless expenditure of the public money, I am constrained to make application for necessary clerical force, growing out of the increased work, which demands prompt attention, as well as careful investigation, before settlement of accounts can be properly made by this bureau.

The recommendation made in my last report relating to the organization of a new division in this office, is restated for consideration:

Attention is called to the number of accounts and the amounts involved in the settlement of what are known as "miscellaneous accounts," under the designation of "miscellaneous desks," from No. 1 to 7 inclusive. These embrace the largest part of the disbursements from the United States Treasury during the year, yet their examination is not under the supervision of a chief of division, as they do not belong to any class pertaining to divisions of the First Auditor's Office as now organized.

I would respectfully recommend that a new division be organized, to be known as the Division of Miscellaneous Accounts, to which should be referred all accounts not now assignable to existing divisions in this office.

While the accounts settled upon these desks are now carefully and critically examined by clerks in charge who would be a credit and honor to any office, for I except none, as to diligence, efficiency, and integrity, this will secure a supervision of the accounts stated by them, which will be an additional guarantee of their correct adjustment. In cases of enforced absence of clerks from duty on account of sickness or otherwise, the work of the new division will proceed with less embarrassment if under the charge of an efficient chief.

After a careful examination of the condition of the work required of this office, it was found entirely impracticable to make a temporary assignment of an "acting chief of division" to have charge of the miscellaneous desks, from the fact that the services of a competent clerk could not be spared from the pressing work specially assigned to him for his examination and report.

I am clearly of opinion that, after the examination of accounts, all reports, made in the first instance by clerks in an accounting office, should be carefully supervised before receiving the signature of the chief of the bureau.

It is a physical impossibility for any head of a bureau to carefully examine, or revise, all reports presented to him for approval and signature, and, of necessity, he must rely upon the clerical examination made

and supervision had by some competent chief of division, who must share the responsibility of official action taken by the office, in any case.

Where a doubt arises in examination of accounts, or claims, as to the proper construction of the statute, the classification under existing appropriations, or the sufficiency of proof, &c., &c., the chief of bureau alone should make decision and direct official action; while the routine business of the office, when no doubt exists, is necessarily performed by the clerical force prescribed by law.

The deputy auditor and chiefs of division are specially commended for untiring diligence and kindly aid in the dispatch of the public business.

I desire to renew to them, and to the clerks and employés of the office, sincere expression of esteem and confidence.

I am, sir, respectfully, &c., your obedient servant,

R. M. REYNOLDS,

First Auditor.

The Hon. SECRETARY OF THE TREASURY.



REPORT OF THE SECOND AUDITOR.

REPORT OF THE SECOND AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
SECOND AUDITOR'S OFFICE,
Washington, October 26, 1881.

SIR: In compliance with section 283 of the Revised Statutes, and your request of the 30th ultimo, I have the honor to submit my report of the business assigned to this office for the fiscal year ending June 30, 1881.

BOOKKEEPERS' DIVISION.

The application of money appropriated for those bureaus of the War Department whose accounts are adjusted in this office, and for the Indian service, cannot be shown in detail within reasonable limits, but its disposition is sufficiently indicated by the following condensed balance sheet of appropriations:

	War.	Indian.
CREDITS.		
Balance remaining to the credit of all appropriations on the books of this office July 1, 1880	\$1, 784, 369 54	\$5, 455, 718 63
Amount of repayments during the year	564, 392 98	309, 740 27
Amount repaid through the Third Auditor's office to the appropriation for "clothing, camp and garrison equipage"	1, 278 20	
Amount credited by warrants issued to adjust appropriations under section 5, act March 3, 1875, and by other counter-warrants	7, 940 03	18, 175 44
Amount of annual, permanent, specific, and indefinite appropriations made by law	16, 884, 308 52	11, 211, 104 83
Total credits	19, 242, 289 27	16, 994, 739 17
DEBITS.		
Amount paid out on requisitions issued by the Secretary of War and charged as follows:		
To Pay Department appropriations	13, 436, 090 55	
To Ordnance Department appropriations	1, 627, 717 26	
To Medical Department appropriations	713, 851 76	
To Adjutant-General's Department appropriations	80, 631 97	
To Quartermaster's Department appropriations, under section 5, act March 3, 1875	33 10	
To appropriations under the immediate control of the Secretary of War	127, 118 89	
To appropriations for the Commanding General's office	2, 500 00	
To the Soldiers' Home	87, 814 03	
To the National Home for Disabled Volunteer Soldiers	1, 033, 500 83	
To special acts of relief	7, 850 93	
Amount drawn through the Third Auditor's office from the appropriation for "clothing, camp and garrison equipage"	42 59	
Amount paid out on requisitions issued by the Secretary of the Interior		6, 823, 316 83
Amount charged by warrants issued to adjust appropriations under section 5, act March 3, 1875, and by other transfer warrants	6, 592 47	9, 842 79
Amount carried to the surplus fund under section 3691, Revised Statutes	963, 189 65	453, 685 79
Total debits	18, 086, 994 03	7, 286, 845 41
Balance remaining to the credit of all appropriations on the books of this office June 30, 1881	1, 155, 295 24	9, 707, 893 76

* Of the amounts drawn and repaid through the Third Auditor's office under "clothing, camp and garrison equipage," only so much is taken up in the above balance sheet as will close that appropriation on the books of this office, and hereafter the Third Auditor's drafts and repayments will not enter into the Second Auditor's statement of balances.

The aggregate amount appropriated for the Indian service, as reported in the foregoing balance sheet, \$11,211,104.83, includes all sums that have been passed to the credit of Indian appropriations, by warrant, during the fiscal year, and is composed of the following items:

Amount appropriated for the service of the fiscal year 1881, per act of May 11, 1880	\$4,657,262 72
Expenses of Board of Indian Commissioners, act June 16, 1880	10,000 00
Expenses of Ute Commission, act June 15, 1880	15,000 00
Removal, subsistence, &c., of Ute Indians, act June 15, 1880	401,000 00
Ute four per cent. fund, act June 15, 1880	1,250,000 00
Payment to the Miamies of Indiana, act March 3, 1881	221,257 86
Indemnity to the Ponca Indians, act March 3, 1881	165,000 00
Amount credited to the Osage Indians under the act of June 16, 1880 ..	1,024,449 64
Amount received from sales of Indian lands	1,593,632 41
Interest on investments and on net proceeds of lands	553,437 85
Indian trust funds deposited in the Treasury in lieu of investment, act April 1, 1880	1,081,784 89
Special acts of relief	61,912 69
Amount appropriated to supply deficiencies, act March 3, 1881	107,379 23
Amount expended in connection with the purchase of Indian supplies in May and June, 1881, being part of the appropriation for 1882, which, being immediately available, was used during the fiscal year 1881 ..	8,987 54
Total	11,211,104 83

The balance of \$9,707,893.76, remaining to the credit of Indian appropriations June 30, 1881, includes items not subject to draft, as well as all moneys applicable to the current requirements of the Indian service, and may be divided as follows:

Balances subject to draft:

Annuities, interest on investments and proceeds of lands, appropriations for beneficial objects, removal, subsistence, education and civilization of Indians, pay of officers and employes, incidental and contingent expenses, &c.	\$2,518,385 59
Balances not subject to draft:	
Trust funds	\$3,022,906 53
Proceeds of lands	4,166,601 64
Total	9,707,893 76

The number of requisitions registered, journalized, posted, and indexed was 4,914, namely: War, 1,333 debit and 577 credit; Interior, 2,705 debit and 299 credit. One hundred and eighty-two miscellaneous settlements were made, involving \$849,612.88; 1,289 certificates of deposit were listed; 621 repay or deposit requisitions were prepared for the War and Interior Departments; 55 appropriation warrants were recorded and posted; 61 official bonds of disbursing officers were registered and 342 certificates of non-indebtedness were issued, chiefly to officers having claims against the United States. The following settlements, confirmed by the Second Comptroller, were registered, journalized, and posted:

Disbursing accounts: War, 224; Indian, 333	557
Claims: War, 320; Indian, 1,934	2,254
Miscellaneous settlements, connected with overpayments, refundments, final adjustment of balances, &c.	564
Total	3,375

PAYMASTERS' DIVISION.

Paymasters' accounts on hand unexamined July 1, 1880	130
Received from the Pay Department during the year	691
Total	731
Audited and reported to the Second Comptroller	419
On hand, unexamined, June 30, 1881	312

The amount involved in 419 audited disbursing accounts and in 346 miscellaneous settlements was \$9,593,555.39, as follows:

Disbursements by paymasters	\$9,390,233 51
Fines, forfeitures, &c., paid to the Soldiers' Home	81,257 93
Transfers to the Third Auditor's books on account of—	
Tobacco sold to soldiers	87,238 77
Stoppages for quartermaster's and subsistence stores	7,842 40
Charges on account of overpayments, double payments, &c.	9,111 36
Amount of overpayments refunded	4,427 84
Sundry charges and credits	13,443 53
Total	9,593,555 39

The accounts of five paymasters, of whom two were volunteers (additional paymasters), have been finally adjusted and the balance found due the United States, \$10,271.20, collected and covered into the Treasury.

The record of deposits by enlisted men (act May 15, 1872), shows that 9,521 deposits, amounting to \$559,841.90, were made with paymasters whose accounts were audited during the year, and that there were 5,611 withdrawals, amounting to \$314,598.14.

The longevity records of 103 officers have been revised in order to determine and fix their pay status under the acts of June 13, 1878, and February 24, 1881. The adjustment of this class of cases would be much simplified by the passage of an act declaratory of the intent and meaning of existing laws. Doubtful construction of these laws has already caused litigation, which is still pending.

MISCELLANEOUS DIVISION.

Unsettled accounts on hand July 1, 1880	446
Received during the year	1,732
Total	2,178
Accounts settled during the year	1,664
Remaining on hand June 30, 1881	514

The amount of disbursements allowed in the settlement of accounts was \$3,883,560.04, chargeable to the following appropriations:

Ordnance, ordnance stores and supplies, ordnance service, armament of fortifications, arming and equipping the militia, repairs of arsenals, &c.	\$1,450,372 25
Medical and hospital department, artificial limbs, Medical and Surgical History and statistics, Army Medical Museum and library, &c.	528,814 50
Recruiting service (regular and volunteer)	178,557 20
Contingencies of the Army, expenses of military convicts, secret service, publication of Official Records of the War of the Rebellion, contingencies of the Adjutant-General's Department, special acts of relief, Artillery school at Fort Monroe, expenses of the Commanding General's office, &c.	102,228 83
Support of National Home for Disabled Volunteer Soldiers	1,623 587 21
Total	3,883,560 04

The compilation of a complete record of payments to officers, both regular and volunteer, is progressing as rapidly as circumstances will allow. The work is of sufficient importance to demand an early completion, but as it is not current work, strictly speaking, it has been made to give way whenever the services of the clerks engaged upon it were required for more pressing business. The record, when finished, will give the amounts paid to every commissioned officer who has served in the armies of the United States at any time since January 1, 1841, the periods for which payments were made, and references by numbers to the vouchers

and settlements in which the evidence of payment can be found; so that the actual document upon which payment was made to any officer, for any given period within the last forty years, can be produced at a few minutes notice. The record commences in 1812, but prior to 1841 the mere fact of payment was entered. The payments to volunteer officers of the late war will fill forty-five large volumes of 450 pages each, thirty-five of which are completed, or nearly so. The entire record from 1812 to 1881 will fill one hundred and fifty volumes of various sizes. A comprehensive index to the volunteer record is in course of preparation. Last year 100,759 vouchers were examined for dates, &c., of payments, twenty cases of double payments being brought to light and reported.

INDIAN DIVISION.

The work of this division has been pushed forward so diligently that there were fewer disbursing accounts unsettled on June 30 than at any time during the last twenty-five years. It is very important that the property accounts of Indian agents, which constitute nearly eighty per cent. of the four hundred and fifteen accounts on hand, be brought up to date with as little delay as possible, in order that agents may be held to a prompt accountability for Indian goods and supplies, as well as public property, intrusted to them for issue or use; but with the small number of clerks available only slow progress can be made. The labor of examining property accounts has at least quadrupled within the last few years, in consequence of the additional evidence, in the shape of vouchers and returns, that agents are now required to furnish in support of their accounts. Although there are so many property accounts unsettled, it is gratifying to be able to report a continuous reduction in the number on hand, as evidenced by the following figures:

On hand June 30, 1876, 1,004; June 30, 1877, 822; June 30, 1878, 482; June 30, 1879, 352; June 30, 1880, 349; June 30, 1881, 331.

The general business of the division is briefly shown by the following tabular statement:

	Cash accounts.	Property accounts.	Claims.
On hand July 1, 1880.....	343	349	148
Received during the year.....	847	354	1,052
Total.....	1,190	703	1,200
Settled during the year.....	1,166	372	2,979
Returned to the Indian Office since June 1, 1879.....			179
On hand June 30, 1881.....	24	331	60

The disbursements were as follows:

Expended by Indian agents and allowed on settlement of their accounts.	\$2, 775, 166 ⁴¹ / ₁₀₀
Paid by the Treasury Department in liquidation of 2,970 claims of contractors and others.....	4, 067, 805 ⁵¹ / ₁₀₀
Total.....	6, 842, 972 ³¹ / ₁₀₀

Fifty-nine transcripts of accounts have been forwarded to the Second Comptroller in order that suits may be entered against agents and their sureties to recover balances declared to be due the United States, amounting to \$580,726.08; but it is only just to say that in none of the cases thus reported for suit is there any actual default, in the ordinary acceptance of the term. The balances consist mainly of sums that the

accounting officers have been compelled to disallow under existing laws and regulations, although the moneys may have been expended in good faith for the benefit of the Indians or of the United States.

The claims returned to the Indian Office, as above reported, were forwarded to this office in the early part of 1879, indorsed by the Commissioner of Indian Affairs "Not approved." In some instances the lack of authority on the part of agents to incur the expense was assigned as the reason for non-approval. In others, no reason was given, nor was any apparent. All the claims were chargeable to appropriations that had been exhausted. Although the approval of the Commissioner is not a legal prerequisite to the auditing of claims, it was deemed proper to return those that bore the stamp of his disapproval, inasmuch as he, being the administrative officer to whose bureau the claims pertained, should have better facilities than the accounting officers for determining whether or not the services were rendered as stated, and whether the claims were correct and just.

In this connection I would invite special attention to a class of claims in regard to which inquiries and complaints are constantly made. The claims in question are for services rendered and supplies furnished for the Indian service during the fiscal year 1873, and subsequent years, and will probably amount to \$500,000. The liabilities were contracted in disregard of the act of 1870, which prohibits any department of the government from exceeding its appropriations (section 3679 Revised Statutes.) The Second Auditor, as the records of the office show, persistently declined to entertain any claim of the class referred to until 1878, in which year Congress made it the duty of the accounting officers of the Treasury Department to continue to receive, examine, and consider the justice and validity of all claims under appropriations the balances of which have been exhausted or carried to the surplus fund, that may be brought before them within a period of five years. (Sec. 4, act June 14, 1878.)

The act of 1878, above alluded to, does not suspend or repeal the prohibitory law of 1870, and it may be questioned whether it confers upon the accounting officers any authority that they did not already possess; but, in the belief that Congress intended to open the way to a settlement of outstanding deficiency claims, the Auditor decided to examine and report to the Second Comptroller, for certification, all such claims as accrued while there was any balance in the Treasury to the credit of the appropriation from which they were payable, no matter whether the appropriation had been subsequently exhausted or not.

Accordingly 168 deficiency claims have been reported to the Second Comptroller, who has certified 25, retained 100, and returned 23 not certified on the ground that there are no funds applicable to their payment. In view of these facts it is suggested that section 4 of the act of June 14, 1878, should be so amended as to require the Commissioner of Indian Affairs to transmit all accounts and vouchers connected with the outstanding indebtedness of the Indian service to the proper accounting officers of the Treasury Department, who shall be authorized and directed to examine and adjust said accounts, and report the same to Congress in the manner prescribed by law.

PAY AND BOUNTY DIVISION.

The subjoined tabular statements show the work performed in the two branches of this division:

Examining branch.

Class of claims.	Claims pending July 1, 1880.	Received during the year.	Claims revived or not previously reported.	Claims disposed of.			Claims pending June 30, 1881.
				Sent to settling branch.	Disallowed.	Referred to other divisions and to Third and Fourth Auditors.	
<i>White soldiers.</i>							
Arrears of pay, original bounty, and bounty under act of April 22, 1872	16, 040	6, 619	.....	1, 489	4, 294	22	16, 854
Additional bounty, act July 28, 1866	2, 317	.....	507	158	31	4	2, 631
Claims for pay prior to April, 1861	281	324	.....	107	321	.....	177
Claims of laundresses, sutlers, tailors, &c.	57	52	.....	51	5	.....	53
<i>Colored soldiers.</i>							
Arrears of pay and all bounties	8, 098	1, 180	.....	693	1, 860	572	6, 153
Total.....	26, 793	8, 175	507	2, 498	6, 511	598	25, 868

Settling branch.

Class of claims.	Claims pending July 1, 1880.	Received from examin- ing branch.	Claims disposed of.			Amount involved.
			Allowed.	Disallowed.	Pending June 30, 1881.	
<i>White soldiers.</i>						
Arrears of pay, original bounty, and bounty under act of April 22, 1872	1,124	1,489	1,741	20	852	\$186,627 29
Additional bounty, act July 28, 1866	308	158	313	55	98	85,649 08
Claims for pay prior to April, 1861		107	107			4,326 24
Claims of laundresses, sutlers, tailors, &c.		51	51			803 37
<i>Colored soldiers.</i>						
Arrears of pay and all bounties	1,425	693	1,988	13	117	184,509 75
Total	2,857	2,498	4,200	88	1,067	461,925 73

The number of claims on hand June 30, 1880, was stated in last year's report to be 29,470. The actual number was 29,650, namely, 26,793 in the examining branch and 2,857 in the settling branch. The discrepancy arose from the omission to count 180 old claims which are now classed under the heads of "claims prior to April, 1861," and "claims of laundresses," &c.

With regard to the receipt of 570 claims for additional bounty, although the time for filing such claims expired on June 30, 1880, it should be explained that some of these are old claims revived and reopened, the claimants being justly entitled to bounty that was withheld on the settlement of their claims by the Pay Department; others were filed within

the limit allowed by law, but being included in applications for arrears of pay, with which they were classed and reported, it required a formal examination to develop the fact that the same claim embraced both arrears of pay and additional bounty.

In addition to the 26,935 classified claims on hand June 30, 1881, there are 5,812 cases in which settlements have already been made, but the claimants, in the hope that something additional may be due them, have presented new applications. These drag-net claims have to be received, recorded, and examined at an expenditure of time and clerical labor that should be devoted to more important matters. I am of opinion that in all cases where claims against the United States have been settled by the accounting officers, and the claimants, by accepting the amount awarded without demur, have tacitly acquiesced in the settlement, all further demands upon the government should be absolutely barred.

During the past year the sum of \$2,145.58 was paid to the Soldiers' Home under section 4818 Revised Statutes, which provides that all moneys due the estates of deceased soldiers, remaining unclaimed for three years subsequent to the death of the soldiers, shall be appropriated for the support of said Home. If this law could have been strictly complied with, the Home would now be in possession of the unclaimed pay due all soldiers who died prior to June 30, 1878, but payments on this account are largely in arrear. They were entirely suspended for several years in consequence of the pressure of other business, and only two settlements have been made since July 1, 1879, the clerks engaged on that work being required to aid in the examination of claims of soldiers who served in the Mexican War for three months' extra pay under the act of February 17, 1879.

DIVISION FOR THE INVESTIGATION OF FRAUD.

This division is charged with the examination and investigation of such claims on account of military services as involve apparent, alleged, or suspected fraud; criminal personation of soldiers or their heirs; difficult identification; unlawful withholding of moneys from claimants by their agents or attorneys; contested heirship, &c.; also such cases of overpayments and double payments as it is deemed advisable to present to the Department of Justice for suit, after failure to collect the money by other means.

On July 1, 1880, 8,390 cases remained on hand; 608 new cases were received during the year, making a total of 8,998 before the division. Of these, 5,903 were examined and partially investigated; 1,175 were finally disposed of, and 7,823 remain for further consideration, namely:

Unsettled claims: white soldiers, 929; colored soldiers, 1,795.....	2,724
Settled claims: white soldiers, 1,068; colored soldiers, 3,648	4,716
Overpayments and double payments	383

Total	7,823
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The sum of \$24,014.28 has been recovered by suit and otherwise, as follows:

Recovered by suit, &c., and deposited in the Treasury.....	\$5,318 91
Judgments recovered, but not yet satisfied	2,022 10
Pay and bounty due colored soldiers who have died since the settlement of their claims, or who have failed to demand their money for seven years after settlement, returned to the Treasury by the paymaster charged with the duty of making payments to colored soldiers and their heirs.....	15,904 21
Secured to claimants from persons unlawfully withholding moneys belonging to soldiers	769 06

Total	24,014 28
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By reference to the Second Auditor's reports for 1875, 1877, 1878, 1879, and 1880, it will be seen that special attention has been repeatedly invited to the cases of colored soldiers who claim to have been defrauded of their arrears of pay and bounty by the agents of the late Freedmen's Bureau. Those people who have not received their money are still clamorous for a resettlement of their claims, but under the joint resolution of Congress approved March 29, 1867, (15 Statutes, 26), directing payment to be made to the Commissioner of said bureau, and charging him with the faithful disbursement of the funds, the accounting officers of the Treasury Department hold that they are *functus officio*, and that no claim can be resettled and paid without specific authority from Congress, accompanied by the requisite appropriation. The necessity of some action on the part of Congress, looking to an adjustment of these claims, is still urgent, and I respectfully suggest that a bill be prepared authorizing the proper accounting officers to reopen and resettle the claims of such colored soldiers as may present conclusive evidence that they have not received, in whole or in part, the pay and bounty to which they are entitled by law, the amounts found due such soldiers to be paid from any money in the Treasury not otherwise appropriated.

In this connection, and in simple justice to the late Commissioner of the Freedmen's Bureau, it is proper to recall the fact that certain charges against him, growing out of the irregularities above referred to, have been investigated by a military court and tried before a civil court. The special court of inquiry, convened by authority of a resolution of Congress approved February 13, 1874, not only exonerated General Oliver O. Howard from all blame, but also found that he did his whole duty, and expressed the belief that he deserved well of his country. The Supreme Court of the District of Columbia, before which suits were brought at the instance of this office to recover \$153,173.57, rendered judgments in his favor on March 11 and 12, 1878.

PROPERTY DIVISION.

Property returns (clothing, camp and garrison equipage) on hand July 1, 1880.	7,561
Received during the year	3,649
Total	11,210
Settled during the year	4,969
On hand unexamined July 1, 1881	6,241

The sum of \$12,657.35 has been charged to officers for property lost and otherwise not accounted for; \$1,948.75 has been collected, and 328 certificates of non-indebtedness have been issued to officers out of service.

DIVISION OF INQUIRIES AND REPLIES.

The greater portion of the demands upon this division originated in the Pension Office and were received either directly from the Commissioner of Pensions or indirectly through the Adjutant-General of the Army in cases where the records of the War Department did not furnish the desired information.

On July 1, 1880, there were 4,772 inquiries unanswered, namely: From the Adjutant-General, 4,166; Quartermaster-General, 23; Commissary-General, 231; Chief of Ordnance, 1; Commissioner of Pensions, 278; Third Auditor, 70; Fourth Auditor, 3. Since that date 8,640 inquiries have been received and 9,442 replied to, leaving 3,970 to be answered—802 less than on June 30, 1880. In addition and incidental to the answering of inquiries 5,200 letters have been written asking for information;

2,419 signatures have been compared, and 3,146 pages of foolscap have been used in copying 3,385 documents, to wit: 466 rolls and vouchers for the Adjutant-General; 146 letters; 1,510 affidavits; 957 final statements; 70 certificates of disability; 51 general and special orders; 16 furloughs, and 169 miscellaneous papers.

Overpayments and double payments amounting to \$11,428.17 have been discovered, and the sum of \$3,137.37 has been collected, of which \$2,338 was deducted by the Third Auditor from amounts certified to be due the payees for horses lost in the military service, and for commutation of rations while prisoners of war.

DIVISION OF CORRESPONDENCE AND RECORDS.

Letters received, 26,452; written, 25,277; referred to other offices, having been addressed to the Second Auditor in error, 1,408; recorded and indexed, 1,802; dead letters received and registered, 792; claims received, briefed, and registered, 18,175; miscellaneous vouchers received, stamped, and distributed, 60,934; letters containing additional evidence to perfect suspended claims briefed and registered, 16,786; pay and bounty certificates examined, registered, and mailed, 4,937; pay and bounty certificates examined, registered, and sent to the Pay Department, 5,317; reports calling for requisitions sent to the Secretary of War, 371; miscellaneous cases disposed of, 3,157.

ARCHIVES DIVISION.

Paymasters' accounts received from the Pay Department to be audited.....	574
Confirmed settlements received from the Second Comptroller, entered, indexed, and placed in permanent files: Paymasters'; 129; Indian, 2,313; miscellaneous, 1,027.....	3,469
Miscellaneous accounts withdrawn for reference and returned to files.....	1,372
Vouchers withdrawn from files for reference in the settlement of accounts and claims.....	13,548
Vouchers withdrawn for repairs.....	26,557
Vouchers returned to files.....	22,051
Vouchers briefed.....	94,901
Mutilated and worn vouchers repaired and returned to files.....	26,557
Number of pages copied.....	2,253

A fire-proof roof, for which an appropriation of \$25,178.14 was made by the act of June 16, 1880, on the earnest recommendation of this office, has been placed on Winder's Building under the direction of the War Department. In preparing the building for the new roof, considerable space, which can be utilized whenever necessary, was added to the rooms of the upper story by increasing their height.

The building on the corner of New York avenue and Seventeenth street, known as the McKean building and occupied by the Property Division of this office since 1864, has been relinquished, and in lieu thereof the fourth and fifth stories of the new fire-proof building on Seventeenth street adjoining this office have been secured and fitted up with shelving and file-holders. Twenty thousand bundles of accounts, containing several million vouchers, have already been placed in the new rooms; 14,000 of the bundles, consisting of settled property returns (clothing, camp and garrison équipage), were removed from the McKean building, which is not fire-proof, and the remaining 6,000 bundles, consisting of old paymasters', Indian, and miscellaneous settlements, were taken from the corridors of Winder's Building which they had encumbered for many years.

Experience having demonstrated that bundles of muster rolls and vouchers, unprotected by file-cases of some kind, cannot be handled

without wear and tear, no matter how much care is exercised, an appropriation of \$10,000 was obtained last year for the purchase of shelving and file-holders, and those accounts to which reference is most frequently made are being properly protected. All the unbound records of the office should be placed in durable file-holders at as early a date as practicable, not only to preserve them from dust and injury, but to render them easier of access by dispensing with the cord and leather straps with which they are now imperfectly secured.

RECAPITULATION.

Number of accounts and claims of all kinds on hand July 1, 1880, as per last report	38,447
To which add old claims not heretofore reported	180
Number of accounts and claims received during the year	18,917
Total	57,544
Number disposed of, including rejected cases	23,127
Number of accounts and claims on hand June 30, 1881	34,417
Amount drawn out of the Treasury in payment of claims and in advances to disbursing officers	\$23,940,486 15
Less repayments of unexpended balances, &c.	874,133 25
Net amount paid out	23,066,352 90
Total number of letters written	136,319
Average number of clerks employed	143

The detailed report of the Paymasters' and Miscellaneous Divisions show that the number of accounts settled last year was 322 less than in 1880, and that there are 250 unsettled accounts on hand in excess of last year's balance. This is accounted for by the fact that several clerks belonging to these divisions have been detached for temporary duty in other bureaus of the department, sixteen clerks being at one time absent from the office. It should also be stated, in regard to the Paymasters' Division, that the examination of accounts is much more rigid and exhaustive than at any former period. The liberality and latitude that were permissible in the adjustment of Army paymasters' accounts rendered during the haste and turmoil of a great war is no longer allowed, but those officers are now held to a strict observance of law and regulation.

CLAIMS FOR ARREARS OF PAY AND BOUNTY.

On referring to the reports of this office for the last eleven years, it will be found that the number of claims for arrears of pay and bounty rejected and disallowed is more than double the number allowed and paid. The figures are as follows:

Claims allowed and paid, 1871 to 1881, inclusive	80,476
Claims disallowed and rejected during same period	163,432

The amount paid out was \$10,287,989.05. The amount of the rejected claims is not given, but, in the absence of evidence to the contrary, it is fair to assume that claims disallowed averaged about the same as those allowed, namely: \$127.83, or \$20,891,512.56 in the aggregate. A large proportion of the discarded claims are cases in which the claimants had been paid in full, but, after the lapse of a few years, had filed new claims, with affidavits that they had never been paid and had never made any previous application. The investigation of some of these cases has developed very remarkable instances of forgetfulness. These

facts and figures would seem to indicate with sufficient significance that the time has now arrived when all claims for pay and bounty on account of service during the war of the rebellion, and prior thereto, may, with out injustice, be barred by a statute of limitation. A precedent for this course will be found in the act of February 12, 1793, which required that all claims upon the United States for services, &c., prior to March 4, 1789, should be presented before May 1, 1794, or be forever barred and precluded from settlement or allowance. (1 Statutes, 301.) The necessity of a statute of limitation was so forcibly and clearly presented by Hon. E. W. Keightley, Third Auditor, in his annual report for 1879, that I cannot refrain from quoting and indorsing his remarks, which are as follows:

I respectfully renew the suggestion often made by my predecessors as to the necessity of some limitation to the time within which claims against the United States may be presented to the executive departments. In the absence of such a check the danger of frauds upon the government increases with every passing year. * * * As the danger of detection grows less, through the lapse of time, the temptation to present and the facilities for establishing fraudulent claims increase. Statutes of limitation are no longer looked upon with disfavor by courts or legislative bodies, and provisions of this kind respecting suits between individuals are, I believe, nearly universal. That which is everywhere conceded to be wise and just as between citizens of a State can but be considered fair and just as between the citizens and the State. Few claims that are fair and honest fail of presentation within six years from their origin, and the claimant who waits longer, if laboring under no legal disability, should be barred, in my opinion. One thing is certain, no one can be familiar with the business of this office for any period, however brief, without being thoroughly convinced that such a limitation would be of great value as a protection to the public Treasury, would remove a great temptation from the viciously inclined, and would give much needed relief to the executive departments.

OVERPAYMENTS.

During the last fifteen years a very large number of officers and men of the late volunteer forces have been charged with overpayments and double payments, ranging from forty cents to several hundred dollars. In the comparatively few instances where the payees have been found, attempts have been made to collect the amounts due the United States, recourse to law being had through the Department of Justice, when deemed advisable; but only a small proportion of the overpayments has been or ever will be recovered. The law of 1828 which prohibits payments to persons in arrears to the United States not being applicable to pensioners (sections 1766 and 4733, Revised Statutes), many persons are now in the receipt of liberal pensions who are indebted to the United States on the books of this office. There does not seem to be any valid reason for this discrimination.

In view of all the circumstances connected with overpayments, it has become a question whether the government would not really lose less by ignoring overpayments made during the war of the rebellion than by attempting to collect them; but, in the absence of legal authority to ignore them, it is the custom of this office to take action on all cases brought to its knowledge in which the Treasury has suffered by erroneous payments. I would suggest, however, that as, in my opinion, the time has arrived when all claims against the United States, growing out of the late war, should be barred by a statute of limitation, so, also, should claims by the United States against individuals be barred, with the exception, perhaps, of cases of double payment. It would doubtless be a measure of economy if Congress were to authorize the Second Auditor and Second Comptroller to make no further charges on account of overpayments prior to March 16, 1868, in cases where it is evident that payees did not knowingly and willfully obtain more than their just dues. This would cover all ordinary cases of overpayments,

but, on the principle that no man should be permitted to take advantage of his own wrong, would except those cases in which officers drew their pay twice, or oftener, for the same period, or were otherwise overpaid on their own certificates. It should be mentioned that the paymasters who made the erroneous payments which have since been charged to the payees have been relieved of all responsibility by the act of March 16, 1868.

BONDS OF DISBURSING OFFICERS.

Numerous applications are made to this office for the surrender of the official bonds of disbursing officers whose accounts have been balanced and closed. These bonds are filed in the office of the Second Comptroller, who has no authority to relinquish them. "No provision having been made by law for canceling or discharging official bonds to the government, the uniform practice has been for the government to retain the custody of the bonds, although the office of the principal may have expired and his accounts may have been satisfactorily settled." (Section 138, Comptroller's Digest, 1869.) Practically, therefore, the sureties of a public disbursing officer are never released, and a law seems to be needed making it obligatory upon the accounting officers to prepare and transmit to the Department of Justice, within a reasonable time, transcripts of the accounts of delinquent disbursing officers and all other persons who are in arrears to the United States; suit to be entered within ten years after the officer or other person became in arrears; otherwise, the United States to be estopped as regards the sureties—the principals, however, to be held.

CLERICAL FORCE.

The clerks of this office are entitled to commendation for diligence and efficiency. A change in the classification of the higher grade clerkships is desirable, in order that faithful and competent men may be more adequately remunerated, and has been made the subject of a special communication accompanying the annual estimates, to which your favorable attention is respectfully invited.

Very respectfully,

O. FERRISS,
Auditor.

The Hon. SECRETARY OF THE TREASURY.

REPORT OF THE THIRD AUDITOR.

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REPORT OF THE THIRD AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
THIRD AUDITOR'S OFFICE,
Washington, D. C., October 13, 1881.

SIR: I have the honor to transmit herewith report of the operations of this office, for the fiscal year ended June 30, 1881. The following statement shows, in tabular form, the number and amount of accounts and claims remaining on hand unsettled at the close of the last fiscal year, the number received and audited, and the number and amount of accounts and claims remaining unsettled June 30, 1881, viz:

Description of accounts.	Number of accounts remaining on hand June 30, 1880.	Number of accounts received in fiscal year ended June 30, 1881.	Number of accounts settled in fiscal year ended June 30, 1881.		Number of accounts unsettled June 30, 1881.	
	Monthly and quarterly.	Monthly and quarterly.	Monthly and quarterly.	Amount involved.	Monthly and quarterly.	Amount involved.
Quartermasters' money.....	836	2, 739	3, 153	\$11, 002, 685 93	422	\$2, 554, 626 96
Quartermasters' property.....	552	3, 617	3, 090		1, 079	
Commissaries' money.....	440	1, 657	1, 565	2, 234, 257 00	532	1, 221, 500 58
Pension agents' money.....	359	449	555	54, 973, 659 39	253	37, 808, 670 52
Engineers' money.....	36	240	218	6, 955, 088 25	58	3, 354, 209 90
Signal officers' money.....	116	104	152	906, 463 15	68	182, 969 93
Signal officers' property.....	122	755	686		191	
Claims for horses lost in military service.....	4, 902	296	397	56, 769 92	4, 791	875, 341 17
Claims for steamboats destroyed in military service.....	73	1	3	6, 650 00	71	722, 728 87
Oregon war claims.....	707	56	75	13, 194 19	683	6, 398 52
Miscellaneous claims.....	13, 013	2, 790	2, 504	1, 700, 205 20	13, 299	8, 889, 432 05
State war claims.....	8	6	1	96, 046 05	13	4, 932, 597 50
Total.....	21, 164	12, 700	12, 399	77, 945, 019 09	21, 465	60, 548, 476 00

BOOKKEEPERS' DIVISION.

The duty devolving upon this division is to keep the appropriation and money accounts of disbursing officers, which are settled in this office.

The annexed statement shows the amount drawn out of certain of its appropriation accounts, and also the repayments made through this office into the Treasury, and is a full exhibit of its financial operations during the fiscal year:

STATEMENT showing the FINANCIAL OPERATIONS of the THIRD AUDITOR'S OFFICE during the fiscal year ended June 30, 1881.

	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers not involving an expenditure from the Treasury.	Special relief acts.	Total.
Number of requisitions drawn by the Secretaries of War and Interior on the Secretary of the Treasury in favor of sundry persons, 6,286, amounting to \$75,221,167.43, paid in the manner herein set forth and out of the following appropriations, viz:					
Regular supplies, Quartermaster's Department.....	\$3,401,292 39	\$32,194 15	\$4,038 93	.....	\$3,438,525 47
Incidental expenses, Quartermaster's Department.....	962,312 03	59,962 57	38,131 85	.....	1,060,406 45
Barracks and quarters, Quartermaster's Department.....	900,354 17	30,366 39	1,428 00	.....	932,148 56
Army transportation.....	3,987,688 88	199,800 93	1,384 20	.....	4,188,874 01
Army transportation (Pacific railroads).....		138,950 03	273 65	.....	139,223 68
Cavalry and artillery horses.....	198,671 75	8,950 40	23 60	.....	207,645 75
Clothing, camp, and garrison equipage.....	1,071,441 39	72 91	.....	.....	1,071,514 30
National cemeteries.....	100,392 42	6 75	77 64	.....	100,476 81
Pay of superintendents of national cemeteries.....	57,924 65	.....	.....	.....	57,924 65
Observation and report of storms.....	375,051 70	.....	.....	.....	375,051 70
Construction and repair of hospitals.....	78,401 22	8 00	.....	.....	78,409 22
Officers' transportation.....	.....	230 58	51 00	.....	281 58
Fifty per centum of arrears of Army transportation due certain land-grant railroads.....	.....	66 513 40	.....	.....	66,513 40
Refunding to States expenses incurred in raising volunteers.....	.....	129,583 40	26,904 05	.....	156,187 45
Refunding to California expenses incurred in suppressing Indian hostilities.....	.....	1,288 36	.....	.....	1,288 36
Reimbursing State of Kentucky for expenses in suppressing the rebellion.....	.....	15,000 00	.....	.....	15,000 00
Awards for quartermasters' stores and commissary supplies taken by the Army in Tennessee, act March 3, 1881.....	.....	8,759 25	.....	.....	8,759 25
Headstones for graves of soldiers in private cemeteries.....	25,000 00	.....	.....	.....	25,000 00
Signal Service.....	10,507 38	.....	.....	.....	10,507 38
Construction, maintenance, and repair of military telegraph lines.....	75,124 75	.....	.....	.....	75,124 75
Buildings for headquarters at San Antonio, Tex.....	61,000 00	.....	.....	.....	61,000 00
Buildings for military headquarters at Fort Snelling, Minn.....	130,000 00	.....	.....	.....	130,000 00
Repair of government quarters at Fort Monroe, Va.....	20,000 00	.....	.....	.....	20,000 00
Military post near the northern boundary of Montana.....	80,000 00	.....	.....	.....	80,000 00
Military post near Musselshell River, Montana.....	40,000 00	.....	.....	.....	40,000 00
Macadamized road from Vicksburg to the national cemetery, Mississipp.....	8,000 00	.....	.....	.....	8,000 00
Military road between Fort Missoula, Mont., and Coeur d'Alene, Idaho.....	20,000 00	.....	.....	.....	20,000 00
Road from Fort Scott to national cemetery, Kansas.....	5,500 00	.....	.....	.....	5,500 00
Construction of quarters at Fort Omaha, Nebr.....	25,000 00	.....	.....	.....	25,000 00
Ringgold barracks, Tex.....	20,500 00	.....	.....	.....	20,500 00
Payment to commissioners to appraise damages to lands in Fond du Lac County, Wis.....	5,010 00	.....	.....	.....	5,010 00
Pay, transportation, services, and supplies of Oregon and Washington volunteers, 1855 and 1856.....	.....	15,234 09	.....	.....	15,234 09
Miscellaneous claims audited by Third Auditor.....	.....	15 00	.....	.....	15 00
Constructing jetties, &c., at South Pass, Mississippi River.....	.....	125,000 00	.....	.....	125,000 00
Claims of loyal citizens for supplies furnished during the rebellion.....	.....	344,359 26	.....	.....	344,359 26
Claims for quartermasters' stores and commissary supplies.....	.....	859,780 11	.....	.....	859,780 11
Capture of Jefferson Davis.....	.....	293 00	.....	.....	293 00
Sundry engineer appropriations.....	8,755,561 46	48 75	.....	.....	8,755,610 21
Subsistence of the Army.....	2,377,862 83	25,925 29	810 84	.....	2,404,698 96

FINANCIAL OPERATIONS OF THE THIRD AUDITOR'S OFFICE—Continued.

	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers not involving an expenditure from the Treasury.	Special relief acts.	Total.
Support of Bureau of Refugees, Freedmen, and Abandoned Lands		\$1 00			\$1 00
Support of military prison at Fort Leavenworth, Kansas	\$55,910 80				55,910 80
Lost horses, &c., act March 3, 1849		105,797 24	\$1,998 89		107,796 13
Commutation of rations to prisoners of war in rebel States		17,957 87	569 38		18,527 25
Army pensions	50,535,970 00	2,791 02	75		50,538,761 77
Relief of Judith Brown, act May 31, 1880				\$66 09	66 09
Relief of Samuel I. Gustin, act January 12, 1881				1,129 00	1,129 00
Relief of legal representatives of Henry M. Shreve, act January 13, 1881				50,000 00	50,000 00
Relief of estate of W. F. Nelson, act June 9, 1880				500 26	500 26
Relief of estate of N. Boyden, act June 8, 1880				75 00	75 00
Relief of Joseph Clymer, act March 2, 1881				18,325 00	18,325 00
Relief of Henry F. Lines, act March 1, 1881				360 00	360 00
Relief of W. A. Reid, act March 1, 1881				194 50	194 50
Relief of estate of J. M. Micon, act March 1, 1881				685 67	685 67
Relief of M. F. Clark, act March 1, 1881				510 00	510 00
Relief of Martha Bridges, act March 2, 1881				72 06	72 06
Total	73,384,477 82	1,689,884 85	74,887 18	71,917 58	75,221,167 43

The number of credit and counter requisitions drawn by the Secretaries of War and Interior on sundry persons in favor of the Treasurer of the United States is 1,426, on which repayments into the Treasury have been made through the Third Auditor's Office during the fiscal year ended June 30, 1881, as follows:

Deposits	\$1,858,181 41
Transfers	155,171 75
Total	2,013,353 16

THE QUARTERMASTERS' DIVISION.

The accounts of quartermasters cover a wide range of money and property responsibility. The former embraces disbursements for barracks and quarters, hospitals, storehouses, offices, clothing, and transportation of Army supplies, the purchase of Army clothing, camp and garrison equipage, cavalry and artillery horses, fuel, forage, straw, material for bedding, and stationery; payments of hired men and of "per diem" to extra duty men; expenses incurred in the pursuit and apprehension of deserters; for the burial of officers and soldiers, for hired escorts, expresses, interpreters, spies, and guides; for veterinary surgeons and medicines for horses, for supplying posts with water, and for all other proper and authorized outlays connected with the movements and operations of the Army not expressly assigned to any other department. Property purchased with the funds of the Quartermaster's Department is accounted for upon "returns" transmitted through the Quartermaster-General to this office (with the exception of "returns of clothing, camp and garrison equipage," which come under the supervision of the Second Auditor), showing that the disposition made of it is in accordance with law and Army regulations.

*REPORT of the QUARTERMASTER'S DIVISION, THIRD AUDITOR'S OFFICE,
for the fiscal year ended June 30, 1881.*

	Money accounts.		Property returns.	Supplemental settlements.	
	Number.	Amount.		Number.	Amount.
On hand per last report.....	836	\$2, 144, 673 26	552	-----	-----
Received during the fiscal year.....	2, 739	11, 412, 639 64	3, 617	236	\$129, 320 00
Total.....	3, 575	13, 557, 312 90	4, 169	236	129, 320 00
Reported during the fiscal year.....	3, 153	11, 002, 685 94	3, 090	236	129, 320 00
Remaining unsettled	422	2, 554, 626 96	1, 079	-----	-----
Total.....	3, 575	13, 557, 312 90	4, 169	236	129, 320 00

	Signal accounts.			Total.	
	Property.	Money.	Amount.	Number.	Amount.
On hand per last report	122	116	\$571, 655 78	1, 626	\$2, 716, 329 04
Received during the fiscal year.....	755	104	517, 777 30	7, 451	12, 659, 747 34
Total.....	877	220	1, 089, 433 08	9, 077	14, 776, 076 38
Reported during the fiscal year.....	686	152	906, 463 15	7, 317	12, 038, 479 30
Remaining unsettled	191	68	182, 969 93	1, 760	2, 737, 596 99
Total.....	877	220	1, 089, 433 08	9, 077	14, 776, 076 38

Number of letters written, 4,792; number of clerks employed, 19; number of vouchers examined, 222,226; number of pages manuscripts written, 8,714.

SUBSISTENCE DIVISION.

The subsistence division examines the accounts of all commissaries and acting commissaries in the Army, whose duties are to purchase the provisions and stores necessary for its subsistence, and see to their proper distribution. These commissaries render monthly money accounts, with proper vouchers for disbursements of the funds intrusted to them, together with a provision-return, showing the disposition of provisions and stores purchased or derived from other sources. These accounts are received through the Commissary-General of Subsistence, and are examined and audited in this division. The money accounts and vouchers, together with a certified statement of the result of said examinations, are then referred to the Second Comptroller of the Treasury for revision. Upon their return from the Comptroller, with the settlement approved, the officers are notified of the result, and called upon to adjust or explain any omissions or errors that may have been discovered. The money and provision accounts, together with the papers belonging thereto, are then placed in the settled files for future reference, and remain permanently in the custody of this office. The engineer branch is engaged in the examination of the accounts of officers and agents of the Engineer Department, who, under the direction of the Chief of Engineers of the Army (except the Superintendent of the Military Academy at West Point, whose disbursements are directed by the Inspector-General), disburse money out of the various appropriations, now 248 in number, made from time to time by Congress for works of a public nature, which may be classed under

the following heads, viz: The purchase of sites and materials for, and construction and repairs of the various fortifications throughout the United States; construction and repairs of roads, bridges, bridge-trains, &c., for armies in the field; surveys on the Atlantic and Pacific coasts; examination and surveys of the northern and western lakes and rivers; construction and repairs of breakwaters; repairs and improvement of harbors, both on sea and lake coasts; improvement of rivers and purchase of snag and dredge boats for the same; and the expenses of the Military Academy at West Point.

The transactions of the subsistence and engineer branches for the fiscal year are shown by the following statement, viz:

	Subsistence accounts.		Engineer accounts.	
	Number.	Amount.	Number.	Amount.
On hand per last report, June 30, 1880	440	\$543, 774 26	86	\$2, 470, 226 88
Received during the fiscal year	1, 657	2, 911, 983 32	240	7, 839, 071 27
Total	2, 097	3, 455, 757 58	276	10, 309, 298 15
Reported during the fiscal year	1, 565	2, 234, 257 00	218	6, 955, 088 25
Remaining on hand June 30, 1881	532	1, 221, 500 58	58	3, 354, 209 90

Number of vouchers examined, 162,895; number of letters written, 1,852; number of differences written, 1,290; number of calls answered, 620; number of clerks employed, 9.

THE CLAIMS DIVISION.

This division has the settlement of claims of a miscellaneous character arising in the various branches of service in the War Department, and growing out of the purchase or appropriation of supplies and stores for the Army; the purchase, hire, or appropriation of water craft, railroad stock, horses, wagons, and other means of transportation; the transportation contracts of the Army; the occupation of real estate for camps, barracks, hospitals, fortifications, &c.; the hire of employes, mileage, courts-martial fees, traveling expenses, commutations, &c.; claims for compensation for vessels, railroad cars, engines, &c., lost in the military service; claims growing out of the Oregon and Washington war of 1855 and 1856, and other Indian wars; claims of various descriptions under special acts of Congress, and claims not otherwise assigned for adjudication.

MISCELLANEOUS CLAIMS for fiscal year 1880-'81.

	Miscellaneous claims.		
	Number.	Amount claimed.	Amount allowed.
On hand June 30, 1880	13, 013	\$8, 175, 232 09	.....
Received during the year	2, 790	62, 414, 405 16	.....
Total	15, 803	10, 589, 637 25	.....
Disposed of during the year	2, 504	61, 700, 205 20	\$1, 303, 252 62
On hand June 30, 1881	13, 299	\$8, 889, 432 05	.....

MISCELLANEOUS CLAIMS for fiscal year 1880-'81—Continued.

	Oregon and Washington Indian war claims, 1855-'56.			Lost vessels, &c., under act of March 3, 1849.		
	Num-ber.	Amount claimed.	Amount allowed.	Num-ber.	Amount claimed.	Amount allowed.
On hand June 30, 1880.....	707	\$10,882 44	.....	73	\$727,378 87	.....
Received during the year.....	56	78,710 27	.....	1	2,000 00	.....
Total.....	763	19,592 71	.....	74	729,378 87	.....
Disposed of during the year.....	75	713,194 19	\$5,168 19	3	6,650 00	\$4,500 00
On hand June 30, 1881.....	688	18,398 52	.....	71	722,728 87	.....

a This is the amount claimed in 11,410 cases, the amount claimed in the other 1,603 cases not being stated.
b This is the amount claimed in 2,575 cases, the amount claimed in the other 215 cases not being stated.
c This is the amount claimed in 2,341 cases, the amount claimed in the other 163 cases not being stated.
d This is the amount claimed in 11,644 cases, the amount claimed in the other 1,655 cases not being stated.
e This is the amount claimed in 338 cases, the amount claimed in the other 369 cases not being stated.
f This is the amount claimed in 36 cases, the amount claimed in the other 20 cases not being stated.
g This is the amount claimed in 52 cases, the amount claimed in the other 23 cases not being stated.
h This is the amount claimed in 322 cases, the amount claimed in the other 366 cases not being stated.

The number of letters received during the year was 142; number written during the year, 2,334.

STATE AND HORSE CLAIMS DIVISION.

The duties of this division embrace the settlement, under the various acts and resolutions of Congress relating thereto, of all claims of the several States and Territories for the costs, charges, and expenses properly incurred by them for enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting their troops employed in aiding to suppress the recent insurrection against the United States, and all claims arising out of Indian and other border invasions. Also the settlement of claims for compensation for loss of horses and equipage sustained by officers or enlisted men while in the military service of the United States, and for the loss of horses, mules, oxen, wagons, sleighs, and harness, while in said service, by impressment or contract.

State claims.	Original account.		Suspended account.	
	Num-ber.	Amount.	Num-ber.	Amount.
On hand June 30, 1880.....	8	\$4,096,750 23	31	\$5,028,643 55
Received during the fiscal year.....	5	672,608 54	.....	.....
Total.....	13	4,769,358 87	31	5,028,643 55
Reported during the fiscal year.....	.....	.....	.....	96,046 05
On hand June 30, 1881.....	13	4,769,358 87	31	4,932,597 50

Horse claims.	Original account.			
	Num-ber.	Amount.	Num-ber.	Amount.
On hand June 30, 1880.....	.....	.....	4,902	\$891,715 12
Received during the fiscal year.....	.....	.....	224	31,897 47
Reconsidered during the fiscal year.....	.....	.....	62	8,496 50
Total.....	.....	.....	5,188	932,111 09
Allowed during the fiscal year.....	357	\$44,826 60	.....	.....
Disallowed during the fiscal year.....	.....	6,293 05	.....	.....
Rejected during the fiscal year.....	40	5,650 27	.....	.....
Total.....	397	56,769 92	.....	.....
Deduct as disposed of during the year.....	.....	.....	397	56,769 92
On hand June 30, 1881.....	.....	.....	4,791	875,341 17

Number of briefs, 522; number of claims examined and suspended, 2,089; number of letters received, 4,986; number of letters written, 5,590; number of clerks employed, 6.

COLLECTION DIVISION.

STATEMENT of BUSINESS TRANSACTED by the COLLECTION DIVISION during the year ended June 30, 1881.

	Entries on registra- tion.	Number of special cases.	Accounts referred to.	Bounty, land and pension cases examined.	Letters written.	Names of soldiers of the war of 1812 abstracted.	Days comparing.	Cases prepared for suit.
July, 1880	833	313	3,204	114	255	13,585	10	5
August, 1880	689	307	5,998	155	184	9,579	.....	.....
September, 1880	250	195	2,991	390	176	10,251	10	.....
October, 1880	457	247	1,681	86	100	10,815	40	.....
November, 1880	509	435	3,398	370	193	13,463	80	.....
December, 1880	806	817	2,781	167	194	13,897	25	.....
January, 1881	722	371	3,808	218	236	11,234	.....	.....
February, 1881	774	257	3,529	186	222	14,900	24	2
March, 1881	714	261	4,175	282	252	9,929	48	3
April, 1881	1,008	351	5,478	216	342	15,234	26	4
May, 1881	975	280	3,213	175	249	19,608	45	1
June, 1881 .....	.....	255	3,706	144	268	20,737	27	.....
Total	7,737	3,569	43,962	2,503	2,671	163,232	385	15

The current work of this division has steadily increased during the fiscal year and additional clerical force is required to keep it up. Work has been continued in abstracting the names of soldiers of the war of 1812, for the purpose of arrangement in alphabetical registers, with all the clerical force available. During the year, one hundred and sixty-three thousand two hundred and thirty-two payments have been abstracted, making a total, up to the end of the present fiscal year, of five hundred and nine thousand six hundred and sixty-four payments. In order to complete these registers within a period of time that will be available to the old soldiers and their widows, whose applications for pension are now pending in the office of the Commissioner of Pensions, but whose service cannot be traced for lack of data to base a search upon, and for historical purposes, an increase in the clerical force in this division is necessary.

In many cases (of widows especially, who know the fact by tradition that their former husbands served in the war of 1812) the claimants do not know the names of the officers under whom they (or their husbands) served. Until these alphabetical registers are completed, this office is unable to trace the service of any soldier without the name of the captain or colonel under whom the soldier served. When these registers shall be completed, a knowledge of the name of the soldier will be a sufficient clue to trace his military service. After the abstract slips shall have been entered upon registers, they may be sent to the respective States from which the soldiers enlisted, to become a part of the records of the State, and I recommend proper action looking to a distribution of these slips among the several States to which the service pertains.

ARMY PENSION DIVISION.

The duties of this division embrace the settlement of all accounts which pertain to the payment of army pensions throughout the United States. An account is kept with each pension agent, charging him with

all moneys advanced for payment to pensioners, under the proper bond and fiscal year. At the end of each month the agent forwards his vouchers, abstracts, and money statement direct to this office, where a preliminary examination is made to see if the money advanced is properly accounted for. The receipt of the account is then acknowledged, and the account filed for audit. Each voucher is subsequently examined, and the payment entered on the roll-book opposite the pensioner's name. The agent's account, when audited, is reported to the Second Comptroller for his revision, and a copy of the statement of errors, if any, sent to the agent for his information and explanation. The account when revised, is returned by the Second Comptroller to this office and placed in the settled files, where it permanently remains. The following tables show the operations of this division during the fiscal year:

Army pensions 1878 and prior years:

Amount refunded and deposited during the year ended June 30, 1881. \$6,152 17

Army pensions 1879:

Balance to credit of appropriation June 30, 1880..... 1,242,976 65
Amount deposited during the year 2,191 79

Total 1,245,168 44
Amount paid out on settlements 278 00

Balance to credit of appropriation June 30, 1881..... 1,244,890 44

Army pensions, 1880.	Army pensions.	Pay, &c.	Surgeons.	Total.
Balance on hand June 30, 1880	\$357 53	\$6,587 64	\$111,340 00	\$118,285 17
Amount deposited during the year	616,556 73	18,378 30	16,874 00	651,809 03
Total	616,914 26	24,965 94	128,214 00	770,094 20
Amount paid out on settlements	1,088 05			1,088 05
Balance to credit of appropriation June 30, 1881	615,826 21	24,965 94	128,214 00	769,006 15

Army pensions, 1881.	Army pensions.	Pay, &c.	Surgeons.	Total.
Amount appropriated, act Jan. 13, 1880 ..	\$31,475,000 00	\$250,000 00	\$100,000 00	\$31,825,000 00
Amount appropriated, act Feb. 26, 1881 ..	17,692,031 69		28,000 00	17,720,031 69
Total	49,167,031 69	250,000 00	128,000 00	49,545,031 69
Amount to credit of appropriation undrawn	3,472 53	4,918 42	1,665 00	10,055 95
Amount drawn to be accounted for	49,163,559 16	245,081 58	126,335 00	49,534,975 74
Amount disbursed by pension agents	48,751,926 30	221,848 30	113,392 00	49,087,166 60
Unexpended balance in agents' hands to be deposited	411,289 86	23,233 28	12,943 00	447,466 14
Amount paid on miscellaneous settlements	343 00			343 00
Total	49,163,559 16	245,081 58	126,335 00	49,534,975 74

Arrears of Army and Navy pensions.	Army pensions.	Fees on vouchers.	Total.
Amount appropriated, acts January 29 and March 3, 1879 ..	\$25,000,000 00	\$15,000 00	\$25,015,000 00
Amount appropriated, act May 31, 1880	500,000 00		500,000 00
Total	25,500,000 00	15,000 00	25,515,000 00
Amount disbursed by pension agents, 1879 "Army"	4,019,527 33	1,884 00	4,021,411 33
Amount disbursed by pension agents, 1880, "Army"	19,609,835 78	10,535 10	19,620,370 88
Amount disbursed by pension agents, 1881, "Army"	667,979 05	446 70	668,425 75
Total	24,297,342 16	12,865 80	24,310,207 96
	1,202,637 84	2,134 20	1,204,772 04

The following tabular statement shows the number of accounts received and audited during the fiscal year:

	Army pensions.		Arrears of pensions.		Total.	
	Num-ber.	Amount.	Num-ber.	Amount.	Num-ber.	Amount.
Accounts on hand June 30, 1880.....	140	\$20, 126, 051 03	219	\$21, 969, 437 34	359	\$42, 115, 488 37
Accounts received during the year...	244	49, 886, 833 18	205	779, 908 86	449	50, 686, 841 54
Total	384	70, 012, 884 21	424	22, 769, 345 70	808	92, 782, 329 91
Accounts reported to the Second Comptroller	211	\$2, 596, 287 10	344	22, 577, 372 29	555	54, 973, 659 39
Accounts remaining unsettled June 30, 1881.....	173	37, 616, 697 11	80	191, 973 41	253	37, 808, 670 52
Total	384	70, 012, 884 21	424	22, 769, 345 70	808	92, 782, 329 91

Pensioners recorded	34, 515
Pensioners transferred	929
Pensioners increased	12, 665
Pensioners restored	1, 674
Certificates reissued	2, 094
Changes noted	405
Corrections made	7, 570
Arrears notifications recorded	28, 394
Pension vouchers examined	759, 773
Payments entered	734, 810
Pages of abstract added	25, 680
Pages of miscellaneous copied	2, 252
Payments corrected	242
Copies of surgeons' certificates sent to Commissioner	308
Vouchers withdrawn from the files	5, 380
Letters received and registered	3, 292
Letters written	4, 154
Letters copied	3, 288
Letters indexed	3, 286
Pension checks verified before payment, 92, amounting to	\$6, 380 93
Settlements for lost checks made, 29, amounting to	1, 594 05
Settlements for forged checks made, 3, amounting to	78 00
Settlements for repayments, 3, amounting to	68 64
Amount paid Judith Brown, "special act" May 31, 1880	66 09
Amount paid for printing pension checks, being unexpended balance of 1880	664 00
Checks unpaid covered to outstanding liabilities, 519, in amount	12, 069 89

The following tabular statement exhibits the number and amount of accounts on hand and unsettled July 1, 1869, together with those received and audited each fiscal year since :

	Received.		Audited.	
	Number.	Amount.	Number.	Amount.
On hand July 1, 1869.....	637	\$34,811,593 83	.....	.....
Received and audited fiscal year 1870.....	714	27,748,819 29	631	\$25,596,876 39
Received and audited fiscal year 1871.....	930	28,518,262 44	789	32,813,334 28
Received and audited fiscal year 1872.....	684	28,681,597 26	900	40,000,205 68
Received and audited fiscal year 1873.....	711	28,756,702 92	795	33,926,556 19
Received and audited fiscal year 1874.....	864	29,708,332 26	786	36,431,956 71
Received and audited fiscal year 1875.....	798	29,572,855 54	619	19,888,428 53
Received and audited fiscal year 1876.....	741	28,348,161 99	1,150	48,433,036 92
Received and audited fiscal year 1877.....	884	27,809,350 30	953	34,067,985 43
Received and audited fiscal year 1878.....	538	33,194,148 18	715	24,132,591 52
Received and audited fiscal year 1879.....	256	26,123,111 64	281	25,765,870 58
Received and audited fiscal year 1880.....	547	61,010,132 95	277	31,168,748 01
Received and audited fiscal year 1881.....	449	50,666,841 54	555	54,972,650 39
Total.....	8,703	435,009,920 14	8,450	397,201,249 62
Deduct amount audited.....	8,450	397,201,249 62		
Balance on hand June 30, 1881.....	253	37,808,670 52		

The consolidation of agencies and the passage of various acts granting increase of pension, including arrears, have caused the accumulation of work now on hand, and if the work increases in future as it has in the past, the present force will be insufficient. A large amount of matter, such as verification of records before payment, requires immediate attention. Thirty-seven clerks and two copyists have been employed during the past year.

AMOUNT DISBURSED by PENSION AGENTS during the fiscal year ended June 30, 1881, as shown by their ACCOUNTS-CURRENT.

State.	Agency.	Agent.	Invalids.	Widows.	Minors.	Dependent relatives.	War of 1812. Survivors.	Widows.	Surgeons.	Salary.	Voucher fees.	Contin- gent.	Total.
California	San Francisco	W. H. Payne	\$271,497 57	\$24,569 78	\$10,484 35	\$13,752 93	\$4,498 13	\$10,770 96	\$564 00	\$4,000 00	\$254 85	\$686 29	\$343,068 86
Dist. Columbia	Washington	J. S. Wicher	575,633 08	94,593 86	13,049 86	51,629 92	7,168 32	30,535 53	1,976 00	1,043 00	2,224 35	543 68	779,318 72
Do	do	Theop. a'Galnes	2,264,978 67	332,151 95	46,196 36	184,862 71	21,665 62	95,338 70	5,176 00	2,857 00	7,380 80	1,948 84	2,964,908 85
Indiana	Indianapolis	Fred. Knefer	2,277,816 37	366,421 49	101,239 29	155,552 40	21,142 86	90,153 86	7,412 00	4,000 00	8,468 40	81 24	3,032,417 82
Illinois	Chicago	Ada C. Sweet	8,314,451 96	616,057 87	160,277 58	376,248 88	26,435 35	98,632 37	8,222 00	4,000 00	10,816 50	813 57	4,016,184 08
Iowa	Des Moines	B. F. Gue	1,480,531 16	145,815 86	35,144 43	116,725 66	7,694 28	32,290 34	3,563 00	2,500 00	3,112 80	903 30	1,537,270 33
Do	do	Jacob Rich	1,156,441 70	106,861 52	14,849 00	85,956 26	7,134 94	22,554 17	2,496 00	1,500 00	3,289 20	393 96	1,402,680 75
Kentucky	Louisville	R. M. Kelly	496,967 25	229,324 14	39,520 11	120,534 40	19,307 75	92,219 18	7,662 00	4,000 00	2,921 40	302 80	1,007,503 03
Massachusetts	Boston	D. W. Gooch	2,176,714 29	566,129 73	39,190 66	357,082 35	46,438 27	176,006 66	7,632 00	4,000 00	10,177 65	89 46	3,387,061 07
Massachusetts	Saint Louis	Rufus Campion	2,188,508 08	298,148 97	106,448 53	134,092 42	20,327 21	83,563 30	6,960 00	4,000 00	6,830 85	742 05	3,248,621 41
Michigan	Detroit	Sammuel Post	1,563,936 14	190,774 67	32,229 21	139,858 05	24,850 05	65,720 31	4,457 00	4,000 00	10,963 35	856 01	2,032,369 31
New Hampshire	Concord	E. L. Whitford	2,056,714 56	334,940 56	45,612 32	550,261 23	88,784 88	268,563 79	7,019 00	4,000 00	10,128 75	1,283 18	3,387,172 23
New York	Syracuse	C. R. Coester	2,554,651 37	397,018 20	38,139 05	393,389 08	71,490 97	210,271 63	6,800 00	4,000 00	7,420 20	5,602 91	2,468,062 57
Do	New York City	A. T. Wilkoff	1,536,855 35	423,761 74	46,083 18	278,131 59	36,394 30	124,768 48	5,050 00	4,000 00	13,082 10	942 12	2,444,065 75
Ohio	Columbus	W. A. Herron	2,970,579 96	642,706 86	44,659 41	362,853 40	50,320 55	187,516 58	13,008 00	4,000 00	6,973 05	1,857 13	3,725,665 54
Pennsylvania	Pittsburgh	H. G. Siskel	2,013,917 63	280,025 07	40,482 66	282,352 99	15,769 08	84,416 13	10,443 00	4,000 00	8,956 95	1,916 47	3,060,369 34
Do	Philadelphia	D. T. Boynton	2,187,992 46	444,039 60	143,143 88	153,670 39	118,015 53	501,457 34	4,484 00	4,000 00	8,277 00	734 75	3,643,020 50
Tennessee	Knoxville	Ed. Ferguson	1,036,490 04	579,637 57	58,546 82	256,896 30	16,328 54	40,124 64	5,770 00	4,000 00	5,760 75	45 42	2,810,370 54
Wisconsin	Milwaukee	Ed. Ferguson	2,192,643 25	230,464 82	58,546 82	256,896 30	16,328 54	40,124 64	5,770 00	4,000 00	5,760 75	45 42	2,810,370 54
Total			34,033,340 90	6,305,433 88	1,114,986 70	4,295,757 66	621,636 80	2,381,944 35	113,362 00	68,000 00	132,645 75	210 80	49,038,368 94
Deduct credits on account of overpayments			433 34	198 12	125 86	6 00	48 00	282 67	.....	.....	8 25	.....	1,202 34
Total			34,032,907 56	6,305,235 76	1,114,860 84	4,295,751 66	621,588 80	2,381,561 68	113,362 00	68,000 00	132,637 50	210 80	49,037,166 60

AMOUNT of "ARREARS OF PENSION" DISBURSED by PENSION AGENTS during the fiscal year ended June 30, 1881.

State.	Agency.	Agent.	Invalids.	Widows.	Voucher fees.	Total.
California.....	San Francisco	W. H. Payne	\$4,130 03	\$1,142 93	\$4 80	\$5,277 76
District of Columbia.....	Washington	J. S. Wither	15,721 18	14,815 28	17 70	30,554 14
Do.....	do	Theophilus Gaines	18,492 62	6,942 78	18 00	25,433 40
Indiana.....	Indianapolis	Fred Kuchler	43,489 25	10,943 49	38 10	54,480 88
Illinois.....	Chicago	A. C. Sweet	44,587 73	17,035 15	39 80	61,662 78
Iowa.....	Des Moines	R. C. Rich	26,085 80	1,474 14	17 10	27,577 18
Do.....	do	John Rich	5,889 52		4 80	5,894 32
Kentucky.....	Louisville	R. W. Kelly	13,250 75	10,480 47	14 40	23,745 62
Massachusetts.....	Boston	D. W. Groch	30,063 41	7,531 04	23 20	37,597 57
Missouri.....	St. Louis	Rufus G. Simpson	32,943 27	12,275 83	23 10	45,242 20
Michigan.....	Detroit	Samuel Pratt	32,776 17	7,128 19	19 20	39,923 56
New Hampshire.....	Concord	R. L. Whitford	25,978 67	14,079 37	27 00	40,077 04
New York.....	Syracuse	T. L. Poole	31,211 25	12,737 35	27 90	43,966 50
Do.....	New York City	G. K. Coffey	34,446 68	8,631 08	28 30	43,116 86
Ohio.....	Columbus	W. T. Wilcox	43,846 65	19,404 57	49 50	63,301 12
Pennsylvania.....	Pittsburgh	W. A. Harron	16,719 68	12,531 54	31 00	29,255 22
Do.....	Philadelphia	H. G. Sicker	39,438 15	6,927 96	30 30	46,401 44
Tennessee.....	Knoxville	D. T. Boynton	19,588 83	28,363 11	23 10	47,975 04
Wisconsin.....	Milwaukee	Ed. Ferguson	30,948 69	4,709 79	20 10	35,678 58
Total.....			470,022 41	108,614 92	446 70	680,084 00
Deduct credits on account of overpayments.....			644 31	24 00	.....	668 31
Total.....			469,388 13	108,590 92	446 70	680,425 75

State.	Agency.	Agent.	Army pensions.			Arrears of pensions.			
			Army.	Surgeons.	Pay, &c.	Total.	Arrears.	Fees.	Total.
California.....	San Francisco	W. H. Payne.....	\$2,429 81	\$436 00	\$148 86	\$3,014 67	\$9,501 04	\$6 60	\$9,507 64
District of Columbia.....	Washington	Theophilus Gaines.....	9,481 64	3,320 00	3,764 40	16,576 04	29,136 81	7 80	29,144 61
Indiana.....	Indianapolis	Fred. Kneifer.....	37,647 32	288 00	3,458 61	41,393 93	15,799 29	5 60	15,804 89
Illinois.....	Chicago	Ada C. Sweet.....	10,952 66	208 00	869 83	12,090 59	33,963 26	102 70	33,965 96
Iowa.....	Des Moines	B. F. Gue.....	516 10			516 10			
Do.....	do	Jacob Rich.....	6,202 41		1,816 84	8,019 25	4,110 48	5 20	4,115 68
Kentucky.....	Louisville	R. M. Kelly.....	27,127 17	4 00	1,275 80	28,406 97	5,888 32	11 40	5,899 72
Massachusetts.....	Boston	D. W. Gooch.....	5,838 04	1,868 00	1,232 89	8,938 93	75,108 25	109 70	75,217 95
Missouri.....	Saint Louis	Rufus Campion.....	61 49	540 00	427 10	1,028 59	15,689 61	4 80	15,694 41
Michigan.....	Detroit	Samuel Post.....	57,631 57	43 00	517 19	58,191 76	542 89	12 00	544 89
New Hampshire.....	Concord	E. L. Whitford.....	72,077 07	516 00	1,112 36	73,705 43	122,273 17	29 30	122,302 47
New York.....	Syracuse	T. L. Poole.....	35,070 43	700 00	588 07	36,358 50	23,726 72	7 80	23,734 52
Do.....	New York City	C. R. Custer.....	54,197 83	2,357 00	2,476 89	59,124 22	6,911 34	21 80	6,933 14
Ohio.....	Columbus	A. T. Wikoff.....	1,968 89	337 00	1,811 86	4,137 85	16,526 88	10 40	16,537 38
Pennsylvania.....	Pittsburgh	W. A. Herron.....	534 64	860 00	439 64	1,834 28	14,126 89	82 10	14,158 99
Do.....	Philadelphia	H. G. Sichel.....	2 41	557 00	2,126 58	2,685 99	11,919 01	215 10	12,134 11
Tennessee.....	Knoxville	D. T. Boynton.....	89,533 32	6 00	2,486 25	90,027 57	6,236 15	130 30	6,366 45
Wisconsin.....	Milwaukee	Ed. Ferguson.....	7 56	730 00	1,183 83	1,921 39	51,972 25	42 80	52,015 05
Total.....			411,289 86	12,943 00	23,749 38	447,982 24	443,422 46	755 40	444,177 86
Deduct amount due B. F. Gue, Des Moines, Iowa.....					516 10	516 10			
Total.....			411,289 86	12,943 00	23,233 28	447,466 14			

The records of this office have been augmented during the year by the addition of new settlements as follows: Money accounts of disbursing officers of the Army, 1,603; accounts of pension agents, 140; miscellaneous claims, 3,457, and property returns of Army officers, 3,648; making a total for the year of 8,848. The papers are in a good state of preservation, with the exception of some of the abstracts of pension accounts, which, being unbound, have been injured by long use. Within the last few months the new apartment assigned to this office has been occupied, and in it all the money settlements made since February, 1878, are filed. Meanwhile, in the other rooms several thousand old settlements have been rearranged and placed as far as possible in consecutive order. These file-rooms are now entirely filled.

There were nine lady copyists employed in this office during the year. The number of pages copied and compared was as follows: Miscellaneous papers, 18,995 pages; difference sheets, 1,443 pages; letters, 5,575 pages; total, 26,013. The papers received for copying and registered were: Miscellaneous, 2,220; difference sheets, 539; total, 2,759.

The necessity for a statute of limitations fixing the time within which claims against the United States may be presented to the Executive Departments, becomes more and more apparent every year. In many cases it is now practically impossible to determine the merits of claims growing out of the operations of the Army during the late rebellion, or in other wars of still earlier date. Most of the old claims pressed upon this office are of this class. Through the lapse of time the ascertainment of the truth grows difficult, but the temptation to present fraudulent claims is increased. The fair and honest claims that up to this date have failed of presentation must be so few in number as to be unworthy of consideration against the adoption of so wise a check upon the prosecution of fraudulent claims. By section 297 of the Revised Statutes the several auditors "are empowered to administer oaths to witnesses in any case in which they may deem it necessary;" but, without the power to compel the attendance of witnesses or the production of papers, and without any funds for the special investigation of claims, this section is practically a dead letter. At present the only provision of that character is in section 3488 of the Revised Statutes. It is limited to a class of claims now almost, if not quite, extinct. In the examination of all other claims, if the accounting officers desire to look beyond the case the claimant chooses to present, they are entirely dependent upon voluntary assistance from the officers and agents of other departments. Every special investigation must be limited to such as can be made *without expense* by aid of the files, records, and accounts. Hampered by these conditions, it is self-evident that such investigations must often be attended with great delay, and more often be found unsatisfactory in results. The accounting officers are required to act as judges between the government and its creditors, without those powers which have been always found most necessary for the safe, speedy, and efficient administration of justice. Dishonest claimants can look upon this situation with satisfaction and content; but the best interests of the government and of its honest creditors alike demand that these defects should be remedied by appropriate legislation.

Very respectfully submitted,

E. W. KEIGHTLEY,
Third Auditor.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

REPORT OF THE FOURTH AUDITOR.

REPORT

OF

THE FOURTH AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
FOURTH AUDITOR'S OFFICE,
Washington, November 5, 1881.

SIR: I have the honor to submit the following detailed report of the operations of this bureau for the fiscal year ending June 30, 1881, and of the expenditures of moneys appropriated for the support of the Navy for the same period:

APPROPRIATIONS AND EXPENDITURES.

Title of appropriation.	Year.	Amount appro- priated.	Amount ex- pended by warrants.
Pay of the Navy		\$6,965,075 62	\$6,614,820 09
Pay, miscellaneous	1881	475,000 00	275,578 52
Contingent, Navy	1881	111,064 00	111,061 11
Pay of Marine Corps		741,025 89	585,610 64
Provisions, Marine Corps	1881	67,780 50	47,047 91
Clothing, Marine Corps	1881	69,579 50	65,000 00
Fuel, Marine Corps	1881	18,496 50	12,507 50
Military stores, Marine Corps	1881	11,286 50	11,286 50
Transportation and recruiting, Marine Corps	1881	7,000 00	7,000 00
Repairs of barracks, Marine Corps	1881	10,000 00	10,000 00
Forage for horses, Marine Corps	1881	500 00	500 00
Marine barracks at Washington, Norfolk, and Annapolis		22,336 69	21,187 09
Contingent, Marine Corps	1881	20,000 00	20,000 00
Destruction of clothing and bedding for sanitary reasons		2,919 41	959 66
Pay professors and others, Naval Academy	1881	54,376 00	54,100 00
Pay watchmen and others, Naval Academy	1881	24,455 00	24,455 00
Pay mechanics and others, Naval Academy	1881	16,835 95	16,835 95
Pay steam employes, Naval Academy	1881	8,577 50	8,577 50
Repairs, Naval Academy	1881	21,000 00	21,000 00
Heating and lighting, Naval Academy	1881	17,000 00	17,000 00
Library, Naval Academy	1881	2,000 00	2,000 00
Stationery, Naval Academy	1881	2,000 00	2,000 00
Chemistry, Naval Academy	1881	2,500 00	2,500 00
Miscellaneous, Naval Academy	1881	34,600 00	34,600 00
Stores, Naval Academy	1881	800 00	800 00
Materials, Naval Academy	1881	1,000 00	1,000 00
Board of Visitors to the Naval Academy	1881	2,600 00	2,600 00
Site for new Naval Observatory		70,000 00	65,000 00
Navigation and navigators' supplies	1881	104,580 00	95,183 31
Contingent, navigation	1881	2,000 00	1,981 86
Civil establishment, navigation	1881	10,417 25	10,417 25
Hydrographic work	1881	44,000 00	36,827 28
Naval Observatory	1881	24,536 25	23,234 05
Charts of Amazon and Madeira rivers		11,000 00	8,249 26
Charts of Pacific coast of Mexico		12,000 00	5,806 40
Nautical Almanac	1881	22,500 00	18,516 20
Ordnance and ordnance stores	1881	225,000 00	200,647 50
Contingent, ordnance	1881	3,000 00	2,779 91
Civil establishment, ordnance	1881	11,886 25	11,884 08
Torpedo Corps	1881	95,000 00	59,577 22
Equipment of vessels	1881	800,000 00	733,444 17
Contingent, equipment and recruiting	1881	55,000 00	54,707 95
Civil establishment, equipment and recruiting	1881	18,251 75	18,251 75
Maintenance, yards and docks	1881	440,000 00	427,295 16
Contingent, yards and docks	1881	20,000 00	14,631 93

APPROPRIATIONS AND EXPENDITURES—Continued.

Title of appropriation.	Year.	Amount appropriated.	Amount expended by warrants.
Civil establishment, yards and docks.....	1881	\$37,906 25	\$37,901 79
Navy-yard, Mare Island, Cal.....	1881	112,500 00	112,500 00
Navy-yard, Pensacola, Fla.....	1881	150,000 00	101,275 62
Navy-yard, New London, Conn.....	1881	20,000 00	14,173 60
Navy-yard, Norfolk, Va.....	1881	125,000 00	94,446 90
Repairs and preservation at navy-yards.....	1881	300,000 00	288,562 87
Naval wharf, Key West, Fla.....	1881	30,000 00	.....
Navy-yard, Boston, repairs of rope-walk.....	1881-82	20,000 00	18,792 76
Medical department, medicine and surgery.....	1881	45,000 00	42,889 81
Naval hospital fund.....	1881	50,000 00	49,796 64
Repairs, medicine and surgery.....	1881	30,000 00	19,814 32
Contingent, medicine and surgery.....	1881	15,000 00	14,102 47
Civil establishment, medicine and surgery.....	1881	40,000 00	38,565 11
Provisions, Navy.....	1881	1,200,000 00	966,116 68
Contingent, provisions and clothing.....	1881	60,000 00	29,983 39
Civil establishment, provisions and clothing.....	1881	12,411 50	12,411 50
Construction and repair.....	1881	1,725,000 00	1,614,588 73
Civil establishment, construction and repair.....	1881	40,105 75	40,066 22
Steam machinery.....	1881	950,000 00	885,031 85
Contingent, steam engineering.....	1881	1,000 00	1,000 00
Civil establishment, steam engineering.....	1881	20,038 00	20,038 00
Total.....		15,063,462 06	14,065,459 55

TABLE OF PERMANENT AND MISCELLANEOUS APPROPRIATIONS AND RELIEF ACTS.

Title of appropriation.	Amount appropriated.	Amount expended by warrants.
Completing torpedo-boat experiments United States steamer Alarm.....	\$20,000 00	.....
Statue of Admiral Farragut.....	15,000 00	\$15,000 00
Payment to T. C. Bascom & Co., for ship-knees.....	22,692 00	12,957 29
Relief of widows and orphans of officers, &c., of the Levant, act June 16, 1880.....	240 00	240 00
Naval stations and coaling depots Isthmus of Panama.....	200,000 00	.....
Relief of widows, &c., United States steamers Cumberland and Congress.....	216 00	216 00
Relief of John H. W. Riley.....	300 00	.....
Medals of honor.....	.....	4 00
Search for steamer Jeannette of the Arctic exploring expedition.....	175,000 00	106,536 32
New propeller for United States steamer Alarm.....	8,383 03	2,600 00
Relief of Absalom Kirby.....	2,269 53	2,269 53
Relief of John Scott Cunningham.....	1,284 19	1,284 19
Relief Pay Director C. W. Abbot and Passed Asst Paymaster W. W. Barry.....	2,605 54	2,605 54
Payment to Jenkins & Lee for marine governor.....	825 00	825 00
Payment to Dr. Emil Besseles.....	10,233 70	10,283 79
Transporting contributions for the relief of the suffering poor of Ireland.....	1,506 47	1,506 47
Prize-money.....	.....	9,816 48
Indemnity for lost clothing.....	42 75	42 75
Gratuity to machinists in lieu of re-enlistment.....	30,000 00	30,000 00
Extra pay to officers and men who served in the Mexican war.....	9,964 00	9,964 00
Relief of persons impressed into the United States naval service.....	16,309 80	16,309 80
Relief of sufferers by wreck of United States steamer Huron.....	318 00	318 00
Observation of solar eclipse.....	1,206 68	941 82
Ordnance materials, proceeds of sales.....	.....	21,061 21
Sales of small-arms.....	.....	19,908 63
Naval asylum, Philadelphia, 1881.....	59,309 00	47,427 78
Construction and repair, act June 14, 1878.....	.....	72,263 40
Clothing, Navy.....	.....	128,617 76
Small stores.....	.....	64,554 30
Naval Observatory, 1880.....	236 25	236 25

The amount appropriated for officers of the active list was \$3,913,600; for the retired list, \$661,400; total, \$4,575,000. The amount due and unpaid June 30, 1881, was \$116,636.22. Net amount paid to officers, \$4,458,363.78.

The amount appropriated for petty officers and men was \$2,390,000. The amount due and unpaid June 30, 1881, was \$615,643.80. Net amount paid petty officers and men, \$1,774,356.20. The whole amount due and unpaid to officers and men at the close of the fiscal year was \$732,280.02. This balance in hand at the close of the fiscal year, in amount

\$732,280.02, represents the sum earned during the year, and subject to draft, when officers are finally settled with, when men are paid off upon discharge, and when claims are presented for payment to this office by the heirs of deceased officers and men who died in the naval service.

The balances in hand under the remaining appropriations, as shown in the foregoing table, may be applied still to the payment of reservations on public bills and the liquidation of other unpaid liabilities which were incurred during the fiscal year 1881.

The exigencies incident to the naval service require that disbursing officers doing duty upon vessels in distant waters and at stations in foreign lands shall anticipate their wants and draw money in advance to meet expenses which must inevitably be incurred.

It is impossible to foresee what the precise nature of the future expenses may be, or under what heads of appropriation the various expenditures may be required. In order to overcome difficulties arising from this condition of things, Congress passed an act in 1878 authorizing the issue of requisitions for advances in any amount not exceeding the total appropriation for the Navy, under a "general account of advances." Under this head all moneys for disbursement upon shipboard or at foreign stations are drawn. Summary statements are rendered monthly, showing the bills paid, the sums expended, and the appropriations to which these sums should be charged, respectively. The appropriations are adjusted in this office upon the officers' returns.

This explanation will account for any differences which may be observed between the expenditures as shown in the table given above and as they appear in the following statement made up from the books of this office:

STATEMENT of APPLICATION of MONEY as SHOWN by RETURNS RECEIVED from DISBURSING OFFICERS.

Title of appropriation.	Years.	Amount expended.
Pay of the Navy.....		\$6,903,581 35
Pay, miscellaneous.....	1881	330,508 34
Contingent, Navy.....	1881	114,847 96
Pay of the Marine Corps.....		559,274 06
Provisions, Marine Corps.....	1881	47,417 83
Clothing, Marine Corps.....	1881	67,409 09
Food, Marine Corps.....	1881	12,662 49
Military stores, Marine Corps.....	1881	11,296 33
Transportation and recruiting, Marine Corps.....	1881	7,123 09
Repairs of barracks, Marine Corps.....	1881	19,362 30
Forage for horses, Marine Corps.....	1881	461 71
Marine barracks at Washington, Norfolk, and Annapolis.....		22,246 26
Contingent, Marine Corps.....	1881	19,596 14
Destruction of clothing and bedding for sanitary reasons.....		885 88
Pay, professors and others, Naval Academy.....	1881	3,809 93
Pay, watchmen and others, Naval Academy.....	1881	24,455 00
Pay, mechanics and others, Naval Academy.....	1881	16,835 95
Pay, steam employes, Naval Academy.....	1881	8,573 58
Repairs, Naval Academy.....	1881	18,917 28
Heating and lighting, Naval Academy.....	1881	16,056 58
Library, Naval Academy.....	1881	1,720 05
Stationery, Naval Academy.....	1881	2,000 00
Chemistry, Naval Academy.....	1881	2,270 33
Miscellaneous, Naval Academy.....	1881	34,504 57
Stores, Naval Academy.....	1881	800 00
Materials, Naval Academy.....	1881	1,000 00
Board of Visitors to the Naval Academy.....	1881	2,529 76
Site for new Naval Observatory.....		65,000 00
Navigation and navigation supplies.....	1881	103,012 77
Contingent, navigation.....	1881	3,127 56
Civil establishment, navigation.....	1881	10,417 25
Hydrographic work.....	1881	39,944 88
Naval Observatory.....	1881	22,737 25
Charts of Amazon and Madeira Rivers.....		3,245 69
Charts of Pacific Coast of Mexico.....		4,804 11
Nautical Almanac.....	1881	18,366 87

**STATEMENT of APPLICATION of MONEY as SHOWN by RETURNS RECEIVED
from DISBURSING OFFICERS—Continued.**

Title of appropriation.	Years.	Amount expended.
Ordnance and ordnance stores	1881	\$206,865 93
Contingent, ordnance	1881	3,786 89
Civil establishment, ordnance	1881	11,719 10
Torpedo Corps	1881	61,438 47
Equipment of vessels	1881	812,847 00
Contingent, equipment and recruiting	1881	66,720 85
Civil establishment, equipment and recruiting	1881	18,022 44
Maintenance, yards and docks	1881	425,275 07
Contingent, yards and docks	1881	31,550 55
Civil establishment, yards and docks	1881	37,824 52
Navy-yard, Mare Island, Cal	1881	112,498 84
Navy-yard, Pensacola, Fla	1881	98,339 43
Navy-yard, New London, Conn	1881	11,577 39
Navy-yard, Norfolk, Va	1881	92,712 64
Repairs and preservations at navy-yards	1881	288,796 06
Naval wharf, Key West, Fla	1881	.....
Navy-yard, Boston, repairs of rope-walk	1881-'82	18,614 75
Medical Department, medicine and surgery	1881	46,118 40
Naval hospital fund	1881	44,787 14
Repairs, medicine and surgery	1881	19,672 79
Contingent, medicine and surgery	1881	14,218 94
Civil establishment, medicine and surgery	1881	37,952 92
Provisions, Navy	1881	1,054,006 96
Contingent, provisions and clothing	1881	29,662 54
Civil establishment, provisions and clothing	1881	12,241 96
Construction and repair	1881	1,844,677 91
Civil establishment, construction and repair	1881	39,893 70
Construction and repair	1881-'82	103,476 63
Steam-machinery	1881	535,479 40
Contingent, steam-engineering	1881	1,000 00
Civil establishment, steam-engineering	1881	20,036 00
Steam machinery	1881-'82	64,567 75
Completing torpedo-boat experiments, United States steamer Alarm .....		.....
Status of Admiral Farragut		15,000 00
Contingent, Marine Corps		207 31
Payment to T. C. Basshor & Co. for ship knees		12,957 29
Pay of Navy, prior to July 1, 1877		1,922 09
Pay, Marine Corps, prior to July 1, 1877		109 96
Relief of widows and orphans of officers, &c., of the <i>Levant</i> , act of June 16, 1880		240 00
Indemnity for lost clothing, prior to July 1, 1877		1,018 87
Enlistment bounty to seamen prior to July 1, 1877		2,907 48
Bounty for destruction of enemies' vessels, prior to July 1, 1877		854 31
Contingent, Marine Corps, 1879 and prior years		862 75
Ordnance, 1877 and prior years		37 53
Steam machinery, 1877 and prior years		45 81
Contingent, equipment and recruiting, 1877 and prior years		304 90
Contingent, provisions and clothing, 1878 and prior years		5,233 23
Contingent, medicine and surgery, 1877 and prior years		22 82
Contingent, navigation, 1877 and prior years		22 83
Naval Observatory, 1877 and prior years		416 88
Maintenance, yards and docks, 1877 and prior years		37 37
Relief of administrator of John D. McGill		102 00
Relief of Peter Meagher		170 00
Medals of honor		6 00
Search for steamer <i>Jeannette</i> of the Arctic exploring expedition		134,108 45
New propellor for United States steamer Alarm		2,304 26
Relief, Absalom Kirby		2,289 53
Relief, John Scott Cunningham		1,284 19
Relief of Pay Director C. W. Abbot and Passed Assistant Paymaster W. W. Barry		2,605 54
Payments to Jenkins & Lee for marine governor		825 00
Payment to Dr. Emil Beesels		10,233 70
Transporting contributions for the relief of the suffering poor of Ireland		1,596 47
Prize money		6,815 34
Indemnity for lost clothing		42 75
Gratuity to machinists in lieu of re enlistment		28,456 00
Extra pay to officers and men who served in the Mexican War		8,008 00
Relief of persons impressed into the United States naval service		16,309 80
Relief of sufferers by wreck of United States steamer <i>Huron</i>		318 00
Observation of solar eclipse		941 92
Ordnance materials, proceeds of sales		21,790 88
Sale of small arms		19,967 80
Naval Asylum, Philadelphia	1881	47,130 20
Construction and repair, act of June 14, 1878		72,283 40
Clothing, Navy		140,800 93
Small stores		63,095 40
Pay, Marine Corps		2,000 00
Naval Observatory	1880	236 25
Illustrations for report on solar eclipse		1,500 00

EXCHANGE.

In the Auditor's last annual report some space was given to the subject of foreign exchange, and it was shown that quite heavy losses had been sustained by the government from this source. Efforts have been made during the past year to prevent as far as possible these losses; notwithstanding which, discount on bills sold amounts to \$27,799.38, while the premium amounts to only \$994.47, leaving a net loss to the department of \$26,804.91.

The following statement will show in detail the gains and losses upon bills sold at the different ports in which it became necessary to procure money for disbursement:

	Amount.	Amount.	Amount received.	Loss.	Gain.
	£ s. d.				
Acapulco, Mexico		\$5,100 00	\$4,986 12	\$113 88	
Antwerp, Belgium	4,750 0 0	23,115 88	23,193 78		\$77 90
Batavia, West Indies	1,400 0 0	6,813 10	6,804 00	9 10	
Buenos Ayres, Argentine Republic	5,000 0 0	24,332 50	23,762 49	570 01	
Cadiz, Spain	1,000 0 0	4,866 50	4,806 85	60 15	
Callao, Peru	7,711 15 0	50,579 24	48,098 73	2,480 51	
Chimbote, Peru	2,293 18 0	12,903 26	12,849 25	147 96	33 95
Constantinople, Turkey	4,000 0 0	19,466 00	19,338 60	127 40	
Copenhagen, Denmark	2,000 0 0	9,733 00	9,650 00	83 00	
Cochimbo, Chili	1,000 0 0	4,866 50	4,714 43	152 07	
Funchal, Madeira	651 9 10	3,170 48	3,127 07	43 41	
Genoa, Italy	8,000 0 0	14,599 50	14,561 85	37 65	
Gibraltar, Spain	4,000 0 0	19,466 00	19,466 00	Par	
Gravesend, England	4,000 0 0	19,466 00	19,466 00	Par	
Havre, France	2,000 0 0	9,733 00	9,746 50		13 50
Hong-Kong, China	14,100 0 0	68,617 65	68,610 93	275 82	269 10
Honolulu, Hawaiian Islands		7,250 00	7,352 50		102 50
Kobe, Japan	1,500 0 0	7,299 75	7,231 82	67 93	
Leghorn, Italy	3,000 0 0	14,599 50	14,608 17		8 67
London, England	2,500 0 0	12,166 25	12,166 25	Par	
Lima, Peru	14,025 0 0	72,252 67	67,830 97	4,421 70	
Marseilles, France	19,000 0 0	92,463 50	92,601 41	14 50	152 41
Mazatlan, Mexico		5,000 00	4,980 60	19 40	
Montevideo, Uruguay	45,000 0 0	218,992 50	216,835 28	2,271 75	114 53
Nagasaki, Japan	4,500 0 0	21,899 25	20,973 70	925 55	
Naples, Italy	9,000 0 0	34,065 50	33,832 90	232 60	
Nice, France	55,784 0 0	271,474 30	271,190 21	467 22	183 13
Panama, United States of Columbia	5,000 0 0	50,136 80	48,814 30	1,322 50	
Payta, Peru		5,940 00	5,940 00	Par	
Rio de Janeiro, Brazil	6,150 0 0	29,928 98	29,673 00	277 58	21 61
San Diego, Cal		5,000 00	4,970 00	30 00	
San Francisco, Cal		2,500 00	2,496 90	3 10	
Santa Anna, Curaçao, West Indies		4,400 00	4,400 00	Par	
Shanghai, China	61,400 0 0	298,803 10	292,162 54	6,640 56	
Smyrna, Turkey	7,000 0 0	34,065 50	34,058 00	7 50	
Southampton, England	2,500 0 0	12,166 25	12,151 65	14 60	
St. George, Bermuda	145 0 0	705 65	705 65	Par	
Trieste, Austria	2,000 0 0	9,733 00	9,698 25	34 75	
Valparaiso, Chili	6,081 15 0	28,596 83	28,418 18	1,183 65	
Yokohama, Japan	63,300 0 0	308,049 45	302,303 10	5,763 52	17 17
Total	364,798 8 10	1,845,377 39	1,818,572 48	27,799 38	994 47

PAYMASTERS' AND MARINE ACCOUNTS.

STATEMENT of the WORK PERFORMED by the PAYMASTERS' DIVISION for the fiscal year ending June 30, 1881.

Date.	Accounts received.	Accounts settled.	Letters received.	Letters written.	Cash vouchers.	Cash disbursements.
1880.						
July	31	28	134	120	543	\$37,740 12
August	40	29	116	127	467	711,633 85
September	23	32	95	131	935	653,112 67
October	26	25	141	93	481	1,132,557 04
November	43	18	119	100	604	377,411 20
December	23	25	81	109	516	1,118,513 46
1881.						
January	26	27	105	89	871	832,204 21
February	34	32	116	128	536	496,812 80
March	22	36	100	99	1,445	1,204,745 10
April	29	39	108	83	1,075	1,182,091 91
May	29	22	119	116	490	695,165 88
June	24	19	118	110	912	1,217,773 00
Total	350	332	1,362	1,305	8,845	10,464,430 00

Accounts on hand July 1, 1880, 43.

Accounts on hand July 1, 1881, 61.

PURCHASING PAYMASTERS' AND ALLOTMENT ACCOUNTS.

STATEMENT of the WORK PERFORMED by the NAVY PAY and ALLOTMENT DIVISION for the fiscal year ending June 30, 1881.

Date.	Accounts received.	Accounts settled.	Letters received.	Letters written.	Amount involved.
1880.					
July	10	27	210	216	\$324,541 25
August	8	6	207	197	791,714 13
September	4	3	218	173	141,963 51
October	11	2	258	257	58,434 44
November	12	4	219	195	543,521 67
December	8	36	245	234	407,131 47
1881.					
January	12	5	212	223	304,897 37
February	7	7	154	149	607,650 04
March	10	9	222	202	68,776 37
April	23	7	222	237	374,064 16
May	8	7	253	211	718,496 47
June	7	31	206	253	894,343 42
Total	120	144	2,065	2,547	5,308,624 42

ALLOTMENT ACCOUNTS.

Date.	Allotments registered.	Allotments discontinued.
1880.		
July	87	87
August	46	70
September	112	74
October	139	108
November	62	87
December	105	135
1881.		
January	108	80
February	44	77
March	68	86
April	99	96
May	57	105
June	55	108
Total	982	1,113

AMOUNTS PAID for ALLOTMENTS at NAVY PAY OFFICES during the year 1880.

New York	\$160,896 25
Boston	111,300 00
Washington	94,680 15
Philadelphia	77,035 00
Baltimore	38,206 00
San Francisco	31,249 50
Norfolk	27,782 50
	541,149 40

Accounts remaining on hand June 30, 1880, 307.

Accounts remaining on hand June 30, 1881, 233.

Number of vouchers examined, 32,126.

BOOKKEEPER'S DIVISION.

STATEMENT of the WORK PERFORMED by the BOOKKEEPERS DIVISION for the fiscal year ending June 30, 1881.

Date.	Number of pay requisitions.	Amount of pay requisitions.	Number of repay requisitions.	Amount of repay requisitions.	Letters received.	Letters written.	Accounts journalized, entered, and balanced.	Ledger extracts for settlement.	Answers to inquiries for accounts on ledger.	Summary statements entered.	Accounts received.	Accounts settled.
1880.												
July	199	\$2,094,770 00	4	\$750 28	211	321	30	39	157	68	1	1
August	342	2,525,623 30	59	1,181,783 50	156	326	30	36	142	75	2	2
September	161	1,767,142 24	15	10,352 26	155	288	64	41	94	73	1	1
October	170	1,196,562 71	2	360 00	135	260	57	30	108	62	...	...
November	173	1,830,056 31	39	48,943 95	122	301	30	32	60	82	...	...
December	184	3,501,327 97	35	1,866,119 77	132	267	35	31	113	72	...	...
1881.												
January	162	1,571,195 70	41	583,687 74	156	298	56	29	114	70	...	...
February	164	1,641,323 59	28	870,324 30	145	270	45	34	82	78	...	...
March	175	1,189,386 33	10	6,941 10	160	319	113	33	78	79	...	...
April	205	1,579,788 65	35	367,510 47	156	322	256	83	58	65	...	...
May	195	2,012,702 90	21	718,270 24	142	266	45	82	76	73	...	...
June	173	1,313,021 25	7	180,951 33	172	310	52	35	72	79	...	...
Total	2,303	22,222,902 95	296	5,835,904 92	1,842	3,548	813	405	1,163	876	4	4

PRIZE-MONEY AND RECORD DIVISION.

STATEMENT of the WORK PERFORMED by the PRIZE-MONEY and RECORD DIVISION for the fiscal year ending June 30, 1881.

Date.	Letters—		Claims—			Amount paid prize money.	Records.				
	Received.	Written.	Received.	Settled.	Rejected.		Letters keyed in.	Letters keyed out.	Letters recorded.	Letters indexed.	Dead letters registered.
1880.											
July	146	214	41	15	26	\$435 86	1,503	1,552	2,613	2,941	12
August	113	135	23	12	8	340 86	1,403	1,457	1,671	1,671	12
September	106	135	27	19	7	715 96	1,081	1,304	1,376	1,376	5
October	87	117	23	16	6	449 98	1,094	1,186	2,495	3,679	3
November	114	140	23	18	5	348 02	1,031	1,232	2,687	3,566	7
December	112	139	23	21	2	380 13	1,095	1,298	2,392	2,706	4
1881.											
January	142	177	19	8	11	415 47	1,127	1,368	2,747	3,364	3
February	181	208	24	7	11	298 79	1,085	1,334	2,530	2,899	9
March	205	292	40	16	14	923 31	1,422	1,507	2,710	3,522	6
April	157	194	19	11	5	676 12	1,267	1,477	2,803	3,843	8
May	117	137	20	8	10	309 16	1,197	1,375	3,116	4,645	8
June	107	115	13	6	7	692 40	1,193	1,361	2,770	4,806	9
Total	1,587	1,998	295	157	112	5,986 06	14,498	16,451	29,910	39,156	87

This division is charged also with the preparation of all reports and tabular statements called for by Congress and the Secretary of the Treasury; keeping a record of appointments, resignations, removals and absences; the care and issuing of stationery used in the office, and the payment of salaries to employes.

BOUNTY, ARREARS OF PAY, AND GENERAL CLAIMS.

STATEMENT of the WORK PERFORMED by the GENERAL CLAIMS DIVISION for the fiscal year ending June 30, 1881.

Date.	Reports on application for pension.	Reports on admission to Naval Asylum.	Letters received.	Letters written.	Claims received.	Claims adjusted.	Amount involved.
1880.							
On hand June 30					286		
July	88	1	718	649	171	109	\$15,000 00
August	105		737	620	105	120	10,000 00
September	188	1	446	544	75	94	5,000 00
October	7		394	427	71	144	3,000 00
November	147		372	464	81	87	2,000 00
December	172	1	425	504	72	158	12,000 00
1881.							
January	137	2	452	538	107	88	6,785 74
February	177	3	452	541	92	108	6,783 91
March	67		522	550	83	88	10,071 22
April	229	1	512	597	71	80	23,140 74
May	237		460	599	94	84	8,074 73
June	149	1	452	542	77	79	6,076 06
Total	1,703	13	5,942	6,575	1,365	1,299	125,000 00

Of the above-mentioned settled claims, 224 were for the three months' extra pay authorized by the act of February 19, 1879, for service in the war with Mexico, and amount to \$8,701.35, and 51 for the gratuity to machinists, granted by the act of June 16, 1880, amounting to \$27,540 in the aggregate.

This division is also charged with the duty of furnishing the Commissioner of Pensions a complete naval history of all persons who file in his office claims for pensions, or for bounty land on account of service performed by themselves or by certain relatives in the United States Navy. As a rule, the service extends over a period of from one to three years, and in some instances much longer. It requires therefore a considerable length of time to properly examine the records in each case, and it often occurs that a clerk is obliged to consume in the examination an entire day in order to obtain the information required in a single claim. The result of this was, that at the commencement of the last fiscal year the letters from the Commissioner had accumulated to such an extent that it would have required between four and five months to dispose of the number then on hand. The settlement of the claims in the Pension Office was therefore necessarily delayed, and with the view of affording every facility in the adjustment of this meritorious class of claims, an additional force was employed in the examination of the records during a portion of the year, and it is very gratifying to be able to say that the work has been brought up to date, and that the inquiries from the Commissioner are now answered within a day or two after they reach the office.

NAVY PENSION ACCOUNTS.

STATEMENT of the WORK PERFORMED by the NAVY PENSION DIVISION for the fiscal year ending June 30, 1881.

Date.	Accounts received.	Accounts settled.	Letters received.	Letters written.	Amount involved.
1880.					
July	29	4	84	32	\$7,197 82
August	24	25	74	52	96,190 14
September	10	8	61	38	64,286 42
October	13	12	84	32	79,534 51
November	19	18	85	32	116,119 42
December	13	19	100	45	157,668 42
1881.					
January	12	4	60	43	17,086 23
February	10	16	37	43	118,290 53
March	11	19	213	45	105,938 52
April	3	1	112	44	9,400 09
May	22	6	127	46	107,823 72
June	15	25	78	31	111,840 80
Total	181	152	1,115	478	991,376 62

ARREARS of PENSION PAID under acts of January 25 and March 4, 1879.

Date.	Accounts re- ceived.	Accounts set- tled.	Amount in- volved.
1880.			
July	1	7	\$7,547 79
August	3	3	755 13
September	9	9	8,572 70
1881.			
January	5	5	2,034 15
February	3	3	3,323 90
April	4	4	1,096 86
Total	25	31	23,336 53

AMOUNT PAID NAVAL PENSIONERS.

Pensi cles.	Number of Navy in- valid pensioners.	Number of widow pensioners and de- pendent relatives.	Total number of Navy pensioners.	Disbursements at each agency for the year ending June 30, 1881.
Boston, Mass.	496	509	1,005	\$240,559 18
Columbus, Ohio	66	112	178	38,500 36
Chicago, Ill.	91	59	150	45,265 26
Concord, N. H.	155	151	306	53,833 77
Detroit, Mich.	23	26	49	7,320 83
Knoxville, Tenn.	69	127	196	42,548 74
Louisville, Ky.	11	24	35	10,053 09
Milwaukee, Wis.	30	22	52	11,791 10
New York City	510	452	962	164,733 08
Pittsburg, Pa.	46	74	120	26,974 97
Philadelphia, Pa.	325	391	716	118,412 02
San Francisco, Cal.	81	81	112	9,345 25
Saint Louis, Mo.	31	27	58	19,050 76
Washington, D. C.	345	503	848	176,789 93
Total	2,279	2,508	4,787	965,288 89

Number of accounts on hand June 30, 1881, 32; vouchers examined, 15,326.

The business of the bureau has been transacted with promptness and accuracy, and the chiefs of divisions, clerks, and other employés are deserving of high commendation for the faithfulness manifested in the discharge of their respective duties.

I have the honor to be, very respectfully, your obedient servant

BENJ. P. DAVIS,
Acting Auditor.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

REPORT OF THE FIFTH AUDITOR.

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REPORT

OF THE

FIFTH AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
FIFTH AUDITOR'S OFFICE,
Washington, D. C., October 28, 1881.

SIR: I have the honor to submit herewith an exhibit of the business transacted in this office during the fiscal year ending June 30, 1881.

The accounts audited include the expenses and receipts of the foreign service, the internal revenue, disbursements by the disbursing officers of the Department of State, the Post-Office Department, and the Interior Department, besides numerous accounts under miscellaneous appropriations. These adjustments have required the examination of 192,098 vouchers, aggregating \$837,891,644.94; and the fact that less than thirty clerks have been employed attests their fidelity and industry.

THE DIPLOMATIC SERVICE.

The accounts of ministers, set forth in the table marked Exhibit A,* show that \$324,550.74 were paid for salaries, \$53,196.59 for contingent expenses, and \$1,574.98 for loss by exchange, making a total of \$379,322.31. Official and passport fees were received to the amount of \$5,132.14, which deducted from the total expense shows the actual cost of this branch of the foreign service to have been \$374,190.17. It should be noted in this connection, however, as the table shows, that this does not include the accounts of the minister to Paraguay and Uruguay, nor have any accounts been received from the secretary of legation at Mexico.

THE CONSULAR SERVICE.

The tabular statement of consular salaries, fees, and expenditures is not complete, as a glance at the accompanying table, marked Exhibit B,* will show. But all vouchers received by this office through the Department of State or otherwise have been adjusted and are included. The accounts audited may be recapitulated as follows:

Fees received for official services	\$43,066 36	
Received on account of extra wages	30,163 31	
		\$73,229 67
Paid consular salaries	\$386,079 50	
Loss by exchange on same	2,275 52	
Fee emoluments	213,361 28	
		601,716 30
Relief of seamen	33,301 34	
Loss by exchange on same	337 33	
Passage of seamen	8,872 00	
		42,510 67
Contingent expenses of consulates	104,866 79	
Allowance for clerks at consulates	54,261 15	

* See note at foot of page 410.

Rescuing shipwrecked American seamen	\$3,355 46
Shipping and discharging seamen	4,384 42
Bringing home criminals	1,035 64
Rent of prison, American convicts in China	1,488 88
Rent of prison, American convicts in Japan	600 00
Wages of keepers, &c., American convicts in China	7,825 97
Wages of keepers, &c., American convicts in Japan	3,055 67
Rent of prison, wages of keepers, &c., American convicts in Siam and Turkey	1,409 81
Salaries of interpreters to consulates in China, Japan, and Siam	11,534 36
Salaries of marshals for consular courts	6,940 90
Expenses for interpreters, guards, &c., in Turkish dominions	3,000 00
	<hr/> \$847,986 02
Excess of receipts over expenditures	25,243 65

It will be observed from the above that the consular service is not only self-sustaining, but contributes in a measure to the support of the diplomatic service.

Several other accounts pertaining to the foreign service have also been adjusted as follows, specific appropriations being made therefor:

Salaries of the United States and Spanish claims commission, 1881	\$4,200 00
Contingent expenses of the United States and Spanish claims commission, 1881	749 98
Contingent expenses of the United States and Spanish claims commission, 1879	58 67
Salaries of joint commission for settlement of claims between the United States and the French Republic, 1881	8,017 83
Contingent expenses of joint commission for settlement of claims between the United States and the French Republic, 1881	4,038 93
E. C. Wines, United States commissioner to international penitentiary congress at Stockholm, for expenses, 1879	4,000 00
S. Dana Horton, secretary to international bimetallic commission, for compensation and expenses, 1879	11,570 39
J. H. Ashton, agent United States and Mexican commission, for salary	170 56
Publication of consular and other commercial reports, Department of State, 1881	4,579 78
Allowance to Louis P. Di Cesnola, late consul at Cyprus, "for the official expenses of his consulate," act of March 2, 1881	5,500 00
Compensation to owners of lands ceded by the United States to Great Britain by treaty of Washington, dated July 9, 1842, act of March 3, 1877	1,561 27

The disbursements by Morton, Rose & Co., bankers of the United States at London, England, aggregate \$311,393.37, and the receipts of fees from consular officers \$205,909.65, and of extra wages and other money of seamen \$12,176.30. The disbursements were as follows:

Salaries of ministers for fiscal year 1880	\$40,338 19
Salaries of ministers for fiscal year 1881	165,094 34
Contingent expenses of foreign missions for fiscal year 1880	3,692 46
Contingent expenses of foreign missions for fiscal year 1881	28,007 07
Salaries of secretaries of legation for fiscal year 1880	7,095 42
Salaries of secretaries of legation for fiscal year 1881	26,562 33
Salaries of consular service for fiscal year 1880	2,456 13
Salaries of consular service for fiscal year 1881	9,697 45
Contingent expenses of consular service for fiscal year 1880	650 00
Contingent expenses of consular service for fiscal year 1881	1,980 37
International bureau of weights and measures for fiscal year 1880	962 58
International bureau of weights and measures for fiscal year 1881	1,900 00
International exhibition at Sydney and Melbourne for 1879 and 1880	10,046 71
International bimetallic commission	12,250 27
Expenses interpreters, guards, &c., in Turkish dominions, 1881	375 00
Expenses of Cape Spartel light for fiscal year 1881	225 00
Total	<hr/> 311,393 37

The following amounts were paid out of estates of decedents' trust fund, having been previously covered into the Treasury of the United States:

C. Barston, seaman, estate.....	\$64 22
John Symons, citizen, estate.....	5, 496 89
Alice Wudser, alias Evans, citizen, estate.....	139 87
Henry Willis, seaman, estate.....	80 00
John Adams, seaman.....	28 40
Edward A. Crocker, seaman.....	27 00
Charles L. Godfrey, seaman, estate.....	27 65
R. Hoeffgen, citizen, estate.....	134 68
Christopher Schmidt, citizen, estate.....	417 13
F. W. Clark, seaman, estate.....	9 00
Total.....	6, 424 84

INTERNAL REVENUE.

The table marked Exhibit C* shows the amount collected and deposited in each internal-revenue district, and the salary and expenses of each collector, together with the amount paid storekeepers in each district. The total amount of cash deposited was \$127,866,755.16, exclusive of a deposit of \$7,397,468.21 derived from sales of adhesive stamps, and collected by stamp agents.

The following sums constituting the expenses of collecting were disbursed, viz:

For salaries of collectors.....	\$432, 668 25
For salaries of deputy collectors, clerks, rent, fuel, and lights.....	1, 467, 836 97
For stationery, postage, expressage, and advertising.....	16, 586 73
For compensation of storekeepers.....	1, 423, 786 00
For fees and expenses of gaugers.....	758, 345 75
Aggregate cost of collecting.....	4, 099, 223 70

To arrive at the actual expenses of collecting the internal revenue, the following expenditures must be considered as incident to the system, although not included in the collectors' accounts, viz:

Cost of stamps, paper, and dies.....	\$443, 234 34
Salaries and expenses of internal-revenue agents.....	126, 486 81
Salaries and expenses of surveyors of distilleries.....	5, 651 56
Salaries of the office of the Commissioner of Internal Revenue.....	253, 258 00
Incidental expenses of the Office of Internal Revenue, including counsel fees and rewards.....	210, 029 10
Total.....	1, 038, 659 81

These expenses added to the collectors' accounts amount to \$5,137,883 51, the whole cost of collecting the internal revenue, or 4 per cent. on the amount collected. For the year ending June 30, 1880, \$116,877,753.77 were collected at a cost of \$4,463,558.95.

During the year there were paid for the manufacture of paper, printing, and imprinting of stamps, &c., the following sums:

To Bureau of Engraving and Printing.....	\$348, 636 62
S. D. Warren & Co.....	70, 053 91
American Bank Note Company.....	20, 762 12
John J. Crooke.....	3, 731 69
The Graphic Company.....	50 00
Total.....	443, 234 34

* See note at foot of page 410.

The accounts of the Commissioner of Internal Revenue for stamps, as set forth in the table marked Exhibit D,* may be recapitulated as follows:

Distilled spirit stamps	\$92,953 66 00
Special tax stamps	12,665, 110 00
Beer stamps	14,978, 051 42
Documentary and proprietary stamps	9,150, 636 57
Stamps for tobacco, snuff, and cigars	51,321, 612 92
Stamped foil wrappers	268, 680 40
Stamped paper labels for tobacco	4,760 00
	<hr/>
	181,342,512 31

The table marked Exhibit E* gives a list of forty-two revenue agents, to whom were paid for salaries \$82,880.65, for expenses, \$41,619.08; to which should be added \$229.20 for stationery, and \$1,757.88 for transportation over Pacific railroads, making a total of \$126,486.81. To gaugers for fees, \$711,231.86; expenses, \$47,113.89; total \$758,345.75. To surveyors for salaries, \$1,020; expenses, \$4,631.56; total, \$5,651.56. For salaries in the office of Commissioner of Internal Revenue, \$253,258.

In the adjustment of accounts of three hundred and thirty-one stamp agents, the amount involved was \$4,905,524.19, and of 602 claims for the redemption of stamps, amounting to \$24,957.93, there was discounted \$183.82, leaving an amount actually paid of \$24,774.11.

Accounts were adjusted for expenses incurred in the detection of fraud, for counting and issuing stamps, and for other purposes incident to the internal-revenue service, as follows:

Salary	\$124,076 39
Traveling expenses	9,470 04
Expenses	24,319 98
Telegrams	1,317 74
Rent	5,416 67
Stationery	14,192 60
Expressage	7,053 96
Counsel fees and expenses	10,320 25
Rewards	13,861 67
	<hr/>
Total	210,129 10

By the last report the Secretary of the Treasury had on deposit to his credit, on account of "fines, penalties, and forfeitures," a balance of \$219,261.66. During the year deposits have been made to the amount of \$151,894.63, and disbursements made to the amount of \$308,247.74, leaving a balance to his credit January 1, 1881, of \$62,908.55. An account has also been rendered by him on account of "offers in compromise," from December 1, 1879, to December 31, 1880, showing an amount deposited to his credit of \$184,975.74, and disbursements amounting to \$146,102.07, leaving a balance on deposit to his credit January 1, 1881, of \$38,873.67.

The following sums were refunded: Taxes erroneously assessed and collected, \$34,559.07; drawbacks on merchandise exported, \$39,511.93; and moneys refunded under private acts of Congress, \$21,324.12.

The disbursements by George Waterhouse, chairman of the South Carolina Free School Fund Commissioners, amounted to \$3,937.50.

DISBURSING CLERKS' ACCOUNTS.

Accounts rendered by Col. R. C. Morgan, disbursing clerk of the State Department, have been adjusted as follows:

Contingent expenses of United States consulates, 1881	\$28,497 10
Contingent expenses of United States consulates, 1880	12,514 44

* See note at foot of page 410.

Contingent expenses of United States consulates, 1879.....	\$168 35
Contingent expenses of United States consulates, 1878.....	197 21
Contingent expenses of foreign missions, 1881.....	8,355 48
Contingent expenses of foreign missions, 1880.....	1,560 61
Contingent expenses of foreign missions, 1879.....	1,740 50
Rescuing shipwrecked American seamen, 1881.....	2,752 46
Rescuing shipwrecked American seamen, 1880.....	387 00
Rescuing shipwrecked American seamen, 1879.....	54 00
Return of criminals, 1880.....	547 91
Relief and protection of American seamen, 1881.....	84 00
Relief and protection of American seamen, 1880.....	139 00
International exhibitions at Sidney and Melbourne, Australia (1879 and 1880).....	114 71
International exposition at Paris (1878).....	4,207 74
International remonetization of silver, 1880.....	268 95
Berlin fishery exhibition (1880).....	1,280 51
Publication of consular and other commercial reports, 1881.....	5,333 26
Monument marking the birthplace of George Washington.....	75 00
Stationery and furniture, 1881.....	3,463 61
Proof-reading and packing laws, 1881.....	1,710 80
Lithographing, 1881.....	1,200 00
Lithographing, 1880.....	108 70
Books and maps, 1881.....	2,823 04
Books and maps, 1880.....	99 13
Editing, publishing, and distributing Revised and Annual Statutes, 1881.....	3,153 84

In order that the above exhibit might be complete in itself, it was necessary to include the following accounts, which have already been given in aggregating the expenses of the consular service:

Contingent expenses of consulates, 1881.....	\$28,497 10
Contingent expenses of missions, 1881.....	8,355 48
Rescuing shipwrecked American seamen, 1881.....	2,752 46
Relief and protection of American seamen, 1881.....	84 00

Other amounts above appertaining to the foreign service have not appeared in any former statement.

Accounts rendered by Mr. Richard Joseph, disbursing clerk of the Department of the Interior, were adjusted as follows:

Contingent expenses, office of Commissioner of Patents, 1881.....	\$15,518 75
Contingent expenses, office of Commissioner of Patents, 1880.....	384 85
Photolithographing, office of Commissioner of Patents, 1881.....	32,038 85
Photolithographing, office of Commissioner of Patents, 1880.....	1,215 15
Copies of drawings, office of Commissioner of Patents, 1881.....	16,871 80
Copies of drawings, office of Commissioner of Patents, 1880.....	5,636 47
Plates for Patent Office Official Gazette, 1881.....	14,768 71
Plates for Patent Office Official Gazette, 1880.....	3,910 20
Expenses for packing and distributing official documents, 1881.....	3,864 50
Expenses for packing and distributing official documents, 1880.....	282 60
Scientific Library, office of Commissioner of Patents, 1881.....	1,077 37
Scientific Library, office of Commissioner of Patents, 1880.....	1,114, 66
Preservation of collections, Smithsonian Institute, 1881.....	34,426 38
Preservation of collections, Smithsonian Institute, 1880.....	94 59
Preservation of collections, Smithsonian Institute (Armory Building), 1881.....	1,885 85
Preservation of collections, Smithsonian Institute (Armory Building), 1880.....	24 39
Furniture and fixtures National Museum, 1881.....	21,272 67
Expenses of the Tenth Census.....	122,940 54

Other accounts rendered by several disbursing agents of the Census Office were adjusted as follows:

Expenses of the Tenth Census.....	\$101,739 10
Expenses of the Tenth Census for transportation over subsidized railroads, settled on approval of superintendent of the Census.....	4,003 79

Accounts rendered by Col. J. O. P. Burnside, disbursing clerk of the Post-Office Department, have been adjusted as follows :

Publication of Official Postal Guide	\$16,037 69
Stationery	7,325 13
Carpets	4,996 90
Gas	5,774 90
Furniture	4,998 73
Telegraphing	1,664 08
Hardware	731 96
Rent of house No. 915 E street	1,500 00
Keeping horses and repair of wagons and harness	1,200 00
Plumbing and gas fixtures	3,975 29
Painting	3,999 96
Fuel	3,325 51
Miscellaneous items	9,452 28
Directories	200 00

Aside from the examination of 192,098 vouchers already noticed, there were 2,916 letters written, 9,220 reports recorded and copied, 22,361 coupon-books counted, and 23,576 books scheduled. An examination of the accompanying tables, which are too extensive to be incorporated in the body of this report, will further convey some idea of the extent of the work performed and clearly demonstrate the necessity for the additional clerical force recommended for this Bureau. In the Consular Division alone, accounts are received from 286 consulates, and 283 consular agencies. These accounts, as well as those growing out of the collection of internal revenue, are especially complicated, requiring much time and great care in their adjustment. It is true that the accounts adjusted are now carefully and critically handled by clerks in charge, whose industry, efficiency, and integrity cannot be successfully challenged, but it is also true that the clerical force has been gradually reduced until only with the greatest difficulty can the work be kept up as it is now required to be done.

I have the honor to be, very respectfully, your obedient servant,
D. S. ALEXANDER,
Auditor.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

NOTE.—The tabular statements pertaining to this report are omitted for want of space, but they are printed in the Auditor's pamphlet edition.

REPORT OF THE SIXTH AUDITOR.

REPORT

OF THE

AUDITOR OF THE TREASURY FOR THE POST-OFFICE DEPARTMENT.

OFFICE OF THE AUDITOR OF THE TREASURY
FOR THE POST-OFFICE DEPARTMENT,
November 8, 1881.

SIR: I have the honor to submit the report of the business operations of this office for the fiscal year ended June 30, 1881.

My annual report to the Postmaster-General exhibits in detail the financial transactions of the Post-Office Department during the last fiscal year.

* * * * *

REQUIRED INCREASE IN THE CLERICAL FORCE.

The failure of Congress to authorize the employment of the number of clerks asked for by my predecessor—which did not exceed the requirements of the office—together with the increase of business during the past year, will, in my opinion, more than justify my estimate for nineteen clerks, four female assorters of money-orders, and two assistant messengers.

The rapid growth of the money-order system, the large increase in the number of accounts for mail transportation and miscellaneous payments, the great number and variety of orders of the Postmaster-General affecting the accounts of contractors, subcontractors, for special and temporary service, and of postmasters, the close scrutiny, thorough examination and dispatch required in the settlement of all accounts rendered to this office, make an increase in the number of clerks necessary for the protection of the interests of the government.

Heretofore it has been impracticable, with the force employed, to make quarterly reports to the Secretary of the Treasury, of the money-order transactions. Annual reports of these transactions have been made to the Postmaster-General. It is my opinion that quarterly reports of the money-order business should be made to the Secretary of the Treasury, and for this purpose increased force is required.

From the date of the establishment of the money-order system, in 1864, to the present time, a large number of money-orders remain outstanding and unpaid, estimated to amount to about \$1,250,000. The only existing record of these orders is that afforded by the weekly money-order statements of the postmasters who issued such orders, which state-

NOTE.—The summary of the principal labors performed by the several divisions of this office, here omitted for want of space, will be found in the pamphlet edition of the Auditor's report.

ments cover nearly the whole period of the operation of the money-order system, and are difficult of access and inconvenient for reference. It is necessary that a complete, condensed record should be made of all these unpaid orders, for use in facilitating the payment of such as are from time to time presented, and of ascertaining at once the number, amount, and particulars of those still outstanding. To make such a record would require the services of about ten temporary clerks for one year, and I recommend that provision be made for the employment of the necessary force, as the importance and value of the record will warrant the expenditure.

The present diligent, faithful, and capable clerks find it impossible in many instances to perform the duties required of them within business hours, and it is the constant practice of a large number of them to work at night and on holidays in order to keep the work of their desks up to the requirements of the office.

The following is a comparative statement of the business of the office, as shown by the annual reports for the years ended June 30, 1878, and June 30, 1881, exhibiting the increase in some of the branches:

Number of postmaster's accounts settled during the year ended June 30, 1881.....	174,450
Number of same during the year ended June 30, 1878.....	152,911
Increase	22,239
Per cent. of increase	14.6
Number of accounts for the transportation of the mails and miscellaneous payments audited during the year ended June 30, 1881....	119,148
Number of same during the year ended June 30, 1878.....	84,865
Increase	34,283
Per cent. of increase	40.4
Number of orders of the Postmaster-General, affecting accounts for the transportation of the mails, during the year ended June 30, 1881	15,274
Number of same during the year ended June 30, 1878.....	8,943
Increase	6,331
Per cent. of increase.....	70.8
Number of warrants and drafts passed and registered during the year ended June 30, 1881	45,994
Number of same during the year ended June 30, 1878.....	29,453
Increase	16,471
Per cent. of increase	56
Number of accounts of depositories audited during the year ended June 30, 1881.....	5,092
Number of same during the year ended June 30, 1878.....	850
Increase	4,242
Per cent. of increase	500
Number of certificates of deposit audited and registered during the year ended June 30, 1881	161,367
Number of same during the year ended June 30, 1878.....	12,094
Increase	149,273
Per cent. of increase	1,234

Number of foreign mail statements examined and registered during the year ended June 30, 1881.....	7,833
Number of same during the year ended June 30, 1878.....	6,388
Increase	1,445
Per cent. of increase	22.6
Number of drafts issued on late and present postmasters and contractors during the year ended June 30, 1881.....	3,705
Number of same during the year ended June 30, 1878.....	2,394
Increase	1,311
Per cent. of increase	54
Number of money-order offices in operation June 30, 1881.....	5,167
Number of money-order offices in operation June 30, 1878.....	4,143
Increase	1,024
Per cent. of increase	24.7
Number of money-orders issued during the year ended June 30, 1881.....	7,954,330
Number of money-orders issued during the year ended June 30, 1878.....	5,733,905
Increase	2,220,425
Per cent. of increase	38.7
Amount involved in money-order settlements during the year ended June 30, 1881.....	\$205,244,434 97
Amount involved in money-order settlements during the year ended June 30, 1878.....	152,821,986 72
Increase	52,422,448 25
Per cent. of increase	34.3
Number of communications sent out by mail during the year ended June 30, 1881.....	198,709
Number of same during the year ended June 30, 1878.....	120,436
Increase	18,273
Per cent. of increase	10.1

OBSOLETE FILES.

There are now stored in the archives of this office vast numbers of quarterly postal accounts and weekly money-order statements of postmasters, together with all the paid money orders. These accounts have, in part, accumulated since the fire which destroyed the Post-Office Department building, in 1836, and a portion antedate that occurrence. They have long since been audited and settled, and the items therein contained transferred to the registers and ledgers of the office; their further preservation is not material to the interests of the government or of individuals.

The greater part of the very large number of weekly money-order statements, dating back to 1864, may, with propriety, be dispensed with, after the record of unpaid money-orders therein contained has been transferred to permanent books.

I recommend that authority be requested from Congress for the sale or destruction of all unnecessary files over ten years old. Such action will relieve the office from the embarrassment now experienced for want of storage room, and afford space for the current accumulating files.

ADDITIONAL OFFICE ACCOMMODATIONS REQUIRED.

Attention is invited to the present overcrowded condition of the rooms occupied by this office. Many of the rooms, but poorly lighted and illy ventilated, originally intended for the use of but two or three persons, are now occupied by five or six, and the available space diminished by file cases.

I recommend that suitable provision be made, at the earliest practicable date, for additional accommodations for this office.

I have the honor to be, very respectfully,

J. H. ELA,
Auditor.

The Hon. SECRETARY OF THE TREASURY,
Washington, D. C.

REPORT OF THE TREASURER OF THE UNITED STATES.

REPORT OF THE TREASURER OF THE UNITED STATES.

TREASURY OF THE UNITED STATES,
Washington, October 1, 1881.

SIR: I have the honor to submit the following report showing the operations of the Treasury of the United States for the fiscal year 1881.

SUMMARY OF TRANSACTIONS.

The receipts of the government show an increase over those for 1880 from nearly every source. The increase in the receipts from customs is \$11,637,611.42; from internal revenue, \$11,255,011.59; from sales of publiclands, \$1,185,356.57, and from miscellaneous sources, \$3,177,702.01. The total increase is \$27,255,681.59, which, added to a net reduction of \$6,930,070.19 in expenditures, makes an increase in the surplus revenue of \$34,185,751.78. The net revenues were \$360,782,292.57, and the net expenditures \$260,712,887.59. The excess of receipts over payments was \$100,069,404.98, of which \$85,432,381.05 was expended in the redemption of the public debt. The balance in the Treasury increased \$48,667,603.93, from \$203,791,321.88, at the beginning, to \$252,458,925.81 at the end of the fiscal year. The amount expended on account of interest and premium on the public debt ran down from \$98,552,895.53 in the fiscal year 1880 to \$83,569,989.96, a reduction of \$14,982,905.57.

The balance standing to the credit of disbursing officers and agents of the United States with the various offices of the Treasury, June 30, 1881, was \$24,936,307.88.

The receipts for the fiscal year on account of the Post-Office Department were \$39,757,664.72, and the expenditures \$38,544,935.11, of which amounts \$24,702,703.44 was received and expended directly by post-masters.

The unavailable funds of the Treasury stand at \$29,521,632.72, having been increased \$9,425.87 since the last report, by reason of taking up on this account certain items previously carried in the cash. The unavailable funds of the Post-Office Department account remain unchanged at \$40,078.06.

During the year fifty-four national banks were organized and twenty went into voluntary liquidation, leaving 2,136 doing business at the close of the year. No national bank failed during the year.

The semi-annual duty accruing from national banks during the year was \$8,493,552.55, all of which has been collected and paid into the Treasury, making the total amount collected by the Treasurer since the establishment of the national banking system in 1863, \$108,855,021.90.

At the close of the year there was held by the Treasurer in United States bonds \$360,505,900 as security for the circulation of national

banks, and \$15,295,500 as security for public deposits in national bank depositories. During the year \$276,899,700 in bonds was deposited for these purposes, and \$277,527,350 withdrawn, exceeding by far the transactions of any former year. These changes were chiefly due to the continuance of the five and six per cent. bonds at three and one-half per cent., but were caused in considerable part by the substitution of the continued bonds for four and four and one-half per cents.

The United States currency outstanding at the close of the year was \$362,539,437.65. There was redeemed during the year \$71,069,974.95, making the total redemptions since the first issue of currency \$2,300,141,073.36.

United States bonds amounting to \$85,304,050 were retired during the year. The aggregate amount retired by purchase, redemption, conversion, and exchange, from March 11, 1869, to the close of the fiscal year, is \$1,983,344,800.

Coupons from United States bonds, of the value of \$22,797,667.52, were paid during the year, and quarterly interest on registered stock of the funded loans, amounting to \$44,455,790.17, was paid by means of 305,101 checks drawn payable to the order of the respective stockholders and sent to them by mail.

The amount of national-bank notes received for redemption during the year was \$59,650,259. The aggregate redemptions under the act of June 20, 1874, have been \$1,099,634,772.

THE STATE OF THE TREASURY.

The liabilities and assets of the Treasury, at the close of September, for the last four years, are shown by the following statement:

	September 30, 1878.	September 30, 1879.	September 30, 1880.	September 30, 1881.
LIABILITIES.				
Post-Office Department Account....	\$2,151,693 76	\$2,167,991 50	\$2,600,489 16	\$3,617,703 79
Disbursing Officers' Balances.....	17,049,010 89	26,007,876 95	22,189,236 49	21,916,110 81
Fund for redemption of Notes of National Banks "failed," "in liquidation," and "reducing circulation".....	9,182,400 90	12,939,889 75	19,746,955 25	31,152,713 00
Undistributed Assets of failed National Banks.....	775,814 12	642,314 33	616,560 21	399,835 68
Five-per-cent. Fund for redemption of National-Bank Notes.....	12,974,232 75	15,082,482 99	15,428,010 82	15,768,662 75
Fund for redemption of National Bank Gold-Notes.....	1,720 00	219,940 00	475,965 00	394,847 00
Currency and Minor-Coin Redemption Account.....	5,987 00	4,213 15	8,075 60	7,176 11
Fractional Silver-Coin Redemption Account.....	670,593 00	152,664 10	74,681 75	75,320 70
Interest Account.....	101,514 75	99,585 00	.....	.....
Interest Account, Pacific Railroads and Louisville and Portland Canal Company.....	15,650 40	6,270 00	8,400 00	4,980 00
Treasurer United States, Agent for paying interest on District of Columbia Bonds.....	40,811 27	298,435 54	366,582 59	253,795 34
Treasurer's Transfer Checks and Drafts outstanding.....	3,728,594 96	7,632,383 98	4,216,845 94	5,475,492 11
Treasurer's General Account: Interest due and unpaid.....	9,345,289 13	4,189,523 27	2,401,809 92	2,151,139 93
Maturity Bonds and Interest.....	.....	.....	.....	3,004,205 94
Called Bonds and Interest.....	12,015,016 78	31,033,519 65	5,959,436 43	17,832,841 34
Old Debt.....	877,884 26	840,008 41	816,585 07	796,484 26
Gold Certificates.....	32,828,600 00	14,910,900 00	7,511,700 00	5,244,920 00
Silver Certificates.....	2,028,070 00	4,571,850 00	18,521,960 00	64,149,910 00
Certificates of Deposit (Act June 8, 1872).....	40,890,000 00	31,335,000 00	9,975,000 00	8,295,000 00
Special Fund for redemption of Fractional Currency.....	10,000,000 00	.....	.....	.....
Balance, including Bullion Fund.....	182,845,615 52	151,348,666 70	156,664,083 17	151,336,116 73
Total.....	337,424,964 74	303,485,995 07	287,676,912 40	331,981,210 11

	September 30, 1878.	September 30, 1879.	September 30, 1880.	September 30, 1881.
ASSETS.				
Gold Coin	\$126,987,225 10	\$133,536,760 39	\$68,868,091 10	\$77,338,088 71
Gold Bullion	9,049,067 10	36,290,810 90	66,772,094 67	97,453,477 70
Standard Silver Dollars	12,155,205 00	31,806,774 00	47,784,744 00	65,949,279 00
Fractional Silver Coin	6,143,903 02	16,873,898 47	24,723,892 68	26,343,477 17
Silver Bullion	9,634,034 48	4,299,124 25	6,154,392 93	2,622,676 18
Gold Certificates	9,392,920 00	70,700 00	31,600 00	10,100 00
Silver Certificates	1,316,470 00	3,131,130 00	6,092,579 00	11,309,470 00
United States Notes	63,049,839 67	48,762,728 01	27,901,594 07	28,422,169 89
United States Notes, Special Fund for redemption of Fractional Cur- rency	10,000,000 00			
National Bank Notes	9,259,043 81	4,279,958 76	3,288,404 57	4,457,713 59
National Bank Gold Notes	1,720 00	183,640 00	220,125 00	98,545 00
Fractional Currency	161,081 86	90,978 15	60,712 08	22,973 03
Deposits held by National Bank De- positaries	75,661,403 15	17,836,816 49	11,212,315 94	12,677,454 48
Minor Coin	1,410,898 50	1,524,700 57	1,063,665 22	552,585 06
New York and San Francisco Ex- change	367,000 00	1,799,334 51	1,443,000 00	1,483,000 00
One and Two Year Notes, &c	8,916 51	400 40	325 50	10 50
Redeemed Certificates of Deposit (Act June 8, 1872)	1,345,000 00	2,025,000 00	90,000 00	210,000 00
Quarterly Interest Checks and Coin Coupons paid	256,900 46	189,579 78	141,517 91	193,452 68
Registered and Unclaimed Interest paid	370,482 80	22,355 00	10,303 50	900 00
United States Bonds and Interest Interest on District of Columbia Bonds	1,345 64	507 64	997,343 81	2,016,876 70
Refunding Certificates and Interest Pacific Railroads, Sinking Fund		24,119 74	3,047 12	1,770 25
Spoker's Certificates	123,802 00	45,312 75		
Deficits, unavailable Funds	729,195 61	690,848 30	126,315 00	116,916 00
			690,848 30	700,274 17
Total	337,424,964 74	303,485,995 07	267,676,912 40	331,981,210 11

Comparing the condition of the Treasury September 30, 1881, with its condition on the same day last year, the most striking changes are the increase in the gold coin and bullion and standard silver dollars on hand and in the silver certificates outstanding. Deducting the gold certificates actually outstanding, the gold belonging to the government on September 30 of the last four years was \$112,602,622.20 in 1878; \$154,987,371.29 in 1879; \$128,160,085.77 in 1880; and \$169,552,746.41 in 1881. In 1880 the gold ran down nearly \$27,000,000, but this decrease was much more than overcome in 1881, when it increased more than \$41,000,000, reaching the highest point ever attained. This increase was largely due to the sale for gold coin in New York under the circular of September 18, 1880, of exchange on the West and South, payable in silver certificates. More than \$23,500,000 in gold has been deposited with the assistant treasurer in New York on this account during the last fifteen months, exclusive of the amount deposited on account of standard silver dollars. The effect of these operations, so far as the Treasury is concerned, is to convert its silver dollars into gold, for the issue of the silver certificates transfers the ownership of the silver dollars which they represent from the Treasury to the public.

The gross amount of gold and silver coin and bullion held by the Treasury, without regard to the obligations outstanding against it, has ranged from \$163,969,444.70, in 1878, to \$222,807,368.01 in 1879, \$214,303,215.38 in 1880, and \$269,706,998.76 in 1881. The increase within the last year has been \$55,400,000, of which \$39,150,000 is in the gold and \$16,250,000 in the silver. The increase in the gold has been greater, and in the silver less, in the last year than in any year since the coinage of the standard silver dollar began.

The amount of United States notes on hand, which largely decreased

during the two preceding years, has slightly increased during the last year, notwithstanding the urgent public demand for notes for circulation. The amount on hand above the amount required for the payment of clearing-house certificates is \$20,000,000, against \$18,000,000 a year ago. The amount now held is not more than sufficient for the reasonable requirements of the various offices of the Treasury. The Treasurer, while freely furnishing new United States notes in redemption of old United States notes, and of national-bank notes, has endeavored to husband the supply by the use of gold, standard silver dollars, and silver certificates, in payment of demands on the Treasury. The practice during the past year has been to make ten per cent. of all payments in silver dollars or certificates, forty per cent. in gold coin, and fifty per cent. in notes. To this rule there is one important exception. Under the arrangement between the Treasury and the New York Clearing House all of the payments by the Treasury to this institution, aggregating two hundred and seventy-five million dollars a year, must be made in gold coin or United States notes; standard silver dollars are not receivable under its rules, although silver certificates are now being paid to it by the Treasury to some extent in large denominations, in lieu of gold coin for use in the payment of customs dues. Aside from any personal views as to the expediency of reviving the silver dollar, it would seem unwise for any branch of the government to encourage an arrangement by which a coin which the law has made a full legal tender is discredited.

The gross assets of the government, including the funds held for the redemption of gold, silver, and currency certificates, are \$331,981,210.11, having increased more than \$64,000,000 during the last year, and being larger than on the corresponding date in any year since 1878. This increase is due in chief part to deposits on account of silver certificates, which amounted during the year to \$45,600,000. A large share of these certificates was issued for deposits of gold, which directly increased the assets, while so far as they were issued in payment of demands on the Treasury they protected the assets to a like extent.

THE RESERVE.

There is no provision of law requiring a specie reserve for the redemption of United States notes. In preparation for resumption of specie payments, a fund was created in the Treasury under section 3 of the resumption act of 1875, by the sale of \$95,500,000 of bonds and the accumulation of surplus revenue, to protect the outstanding notes. The amount of this fund has never been definitely fixed, but it has been maintained at about forty per cent. of the United States notes outstanding.

The present fund is estimated by deducting from the cash in the Treasury the aggregate of current liabilities other than United States notes, and this excess of cash has been maintained and called the reserve. These current liabilities include coin and currency certificates, balances subject to checks of disbursing officers, the funds for the redemption of national-bank notes, interest due and unpaid, outstanding checks, matured bonds and interest, the balance due the Post-Office Department, old debts, undistributed assets of failed national banks, and various smaller items.

Aside from the coin and currency certificates there has been but little fluctuation in the aggregate amount of these items since the close of the refunding operations. The obligations which are the evidences of these liabilities are innumerable and widely scattered—comprising bonds and interest notes, the remnants of old loans and calls long matured; old coupons, and many small amounts of unclaimed registered interest;

remnants of the circulation of failed, liquidating, and reducing national banks, all of which now find their way to the Treasury slowly, and could not be presented in any large amount without simultaneous action by many persons, which experience shows is impossible; and were it possible the various funds are always being replenished from the ample public revenues or by other deposits made in pursuance of law.

It has usually been assumed that a reserve of forty per cent. is sufficient for the protection of the United States notes, but it is plain that under this method of computation the reserve is not merely forty per cent. of the liability represented by United States notes, but also one hundred per cent. of all the other liabilities. So far as the gold, silver, and clearing-house certificates are concerned, it is necessary, under the laws authorizing their issue, that their full amount should be set aside in gold, silver, and United States notes, respectively, as funds for their redemption; but as to the other liabilities no such obligation exists, and it is submitted that no higher reserve is required for their protection than is required for the protection of the United States notes. In the changed condition of trade and commerce, unless some calamity shall overtake the nation, there seems to be no probability of a run upon the reserve of the Treasury. The total demand for coin in redemption of United States notes has aggregated since resumption but \$12,029,086, and no notes whatever have been presented for redemption since February, 1881.

Should there ever be a run on the specie reserves of the Treasury, the United States notes will be made the basis of the demand, and not the other matured obligations, which compose the very varied current liabilities of the government mentioned above; the amount and nature of which may be seen in the following statement showing the excess of assets over the demand liabilities of the government, other than United States notes:

ASSETS.

Gold Coin in Treasury and Mints.....	\$77,436,633 71	
Gold Bullion	97,453,477 70	
Silver Bullion	2,622,676 18	
Standard Silver Dollars	65,949,279 00	
Fractional Silver Coin.....	26,343,477 17	
Deposits with National Banks	\$12,677,454 48	
United States Notes	32,879,883 48	
	<hr/>	
	45,557,337 96	
		<hr/>
		\$315,362,881 72

LIABILITIES.

Old Debt	\$796,488 28	
Less amount on hand.....	10 50	
	<hr/>	
		\$796,477 78
Called Bonds matured	17,832,841 34	
Bonds matured—Sixes of 1880 and 1881 and Oregon War Debt.....	3,004,205 94	
Interest Due.....	2,151,139 93	
Less amount on hand.....	194,352 68	
	<hr/>	
		1,956,787 25
Gold Certificates.....	5,248,920 00	
Less amount on hand.....	10,100 00	
	<hr/>	
		5,238,820 00
Silver Certificates	64,149,910 00	
Less amount on hand.....	11,309,470 00	
	<hr/>	
		52,840,440 00
Clearing-House Certificates.....	8,395,000 00	
Less amount on hand.....	210,000 00	
	<hr/>	
		8,185,000 00

Disbursing Officers' Balances and other small accounts	\$22, 655, 398 39	
Outstanding Drafts and Checks	5, 475, 492 11	
Five per cent. Redemption Fund	15, 768, 662 75	
Fund for Redemption of Notes of National Banks, failed, liquidating, and reducing circulation	31, 547, 560 60	
Post-Office Department Account	3, 617, 703 79	
		\$168, 919, 389 95
Reserve—Excess of Assets		146, 443, 491 77

Considering these liabilities as a whole it is clear that whatever percentage of reserve will protect the United States notes will protect the other liabilities. The Treasurer does not attempt to say what this percentage should be, but he is of the opinion that a uniform percentage should be fixed for all the current liabilities other than the three classes of certificates and that the excess of cash in the Treasury should be expended, from time to time, in the purchase or redemption of the public debt according to some definite and publicly announced plan. Should this be done, the policy of the Department would cease to be a subject of speculation and the influence of the Treasury on the money-market would be reduced to a minimum.

The following statement shows that while the present nominal reserve of the Treasury held exclusively for the protection of United States notes has since January 1, 1879, ranged from 36.2 per cent. to 44.5 per cent., and has averaged for that period 41.1 per cent. of the outstanding United States notes, there has really been for the same period a reserve of cash against all demand liabilities, including United States notes and excluding the amount of outstanding coin and currency certificates from both sides, of from 40.5 per cent. to 55.7 per cent., which has averaged 51.6 per cent.; in other words, the reserve, as it has been maintained exclusively against United States notes, has been kept some \$46,000,000 in excess of what it would have been, had the same percentage been applied in computing the reserve to be held against all demand liabilities excluding coin and currency certificates.

Month.	Current Liabilities excluding United States notes and coin and currency certificates.	Current Liabilities excluding certificates and including United States notes, viz. \$346,681,016.	Cash less amount of coin and currency certificates.	Percentage of cash, less coin and currency certificates, to demand liabilities including United States notes and excluding certificates.	Present reserve—percentage of excess of assets over liabilities to United States notes outstanding.
1879.					
January	\$80, 653, 879 78	\$427, 834, 895 78	\$202, 026, 723 77	47.2	38.8
February	63, 103, 476 11	411, 784, 492 11	200, 434, 409 47	48.6	37.4
March	70, 167, 095 46	416, 848, 111 46	214, 008, 787 82	51.3	38.5
April	77, 716, 888 96	424, 397, 904 96	216, 309, 129 09	50.9	39.6
May	153, 804, 995 09	500, 496, 011 09	213, 838, 390 09	42.7	39.5
June	121, 045, 499 72	468, 326, 515 72	236, 493, 840 92	51.1	42.2
July	122, 888, 899 50	469, 569, 915 50	227, 188, 405 11	48.3	38.6
August	158, 395, 766 06	505, 076, 782 06	204, 811, 689 97	40.5	38.7
September	109, 865, 053 60	456, 546, 069 60	224, 025, 313 77	49.2	40.6
October	106, 938, 362 21	453, 619, 378 21	240, 161, 689 38	52.9	40.6
November	87, 643, 560 22	434, 324, 576 22	237, 241, 096 20	54.6	43.5
December	82, 793, 382 83	429, 474, 898 83	228, 679, 191 87	53.2	42.0
1880.					
January	83, 118, 494 71	429, 799, 510 71	222, 426, 311 38	51.7	40.1
February	77, 652, 037 12	424, 333, 053 12	225, 309, 798 03	53.1	42.5
March	78, 930, 514 42	425, 611, 580 42	221, 353, 928 60	52.0	41.0

Month.	Current liabilities excluding United States notes and coin and currency certificates.	Current liabilities excluding certificates and including United States notes, viz. \$346,681,016.	Cash less amount of coin and currency certificates.	Percentage of cash, less coin and currency certificates, to demand liabilities including United States notes and excluding certificates.	Percent reserve—percentage of excess of assets over liabilities to United States notes outstanding.
1880—Continued.					
April.....	\$72,484,853 42	\$410,165,869 42	\$220,692,691 28	52.6	42.7
May.....	75,291,011 29	421,972,027 29	222,253,628 40	52.9	42.3
June.....	67,415,060 72	414,096,070 72	221,776,758 11	53.5	44.5
July.....	82,448,848 07	429,129,864 07	219,846,528 41	51.2	39.6
August.....	75,948,897 65	422,629,913 65	218,187,958 86	51.6	41.0
September.....	76,323,911 14	423,004,927 14	224,278,140 01	53.1	42.6
October.....	77,684,229 97	424,365,245 97	222,791,151 75	52.5	41.8
November.....	76,199,999 72	422,881,015 72	217,797,013 33	51.5	40.8
December.....	72,120,662 50	418,801,678 50	218,829,753 07	52.2	42.3
1881.					
January.....	83,057,655 48	429,738,671 48	215,040,205 57	50.0	38.0
February.....	76,264,634 27	422,945,650 27	217,988,929 14	51.5	40.8
March.....	89,349,715 30	436,030,731 30	240,877,135 86	55.2	42.7
April.....	90,565,183 74	437,246,199 74	240,911,186 11	55.1	43.2
May.....	89,987,758 03	436,668,774 03	243,030,705 60	55.6	44.1
June.....	94,425,753 84	441,106,769 84	245,880,409 05	55.7	43.6
July.....	110,955,327 33	457,636,343 33	245,605,531 91	53.6	38.8
August.....	89,025,825 41	435,706,841 41	237,543,416 36	45.5	42.8
September.....	120,603,239 63	467,284,255 63	246,189,312 79	52.7	36.2
October.....	105,643,243 65	452,824,259 65	244,730,999 94	54.1	40.1
Average for thirty-four months.....	91,268,050 52	437,949,066 69	225,948,559 97	51.6	41.1

At the present time the percentage of the surplus cash to the United States notes is only 40.1 per cent., while the percentage of the total cash to total liabilities (excluding certificates from both sides) is 54.1. Should 40 per cent. be fixed upon as a sufficient reserve for all the liabilities, the cash required to be held would be less than \$181,000,000 instead of the \$244,731,000 now held. Nearly \$64,000,000 or, excluding \$26,000,000 fractional silver coin not a full legal tender, \$38,000,000 might gradually be applied to the extinguishment of the public debt.

UNITED STATES NOTES.

The following statement shows the changes which have taken place in the denominations of United States notes outstanding at the close of each of the last four fiscal years:

Denomination.	1878.	1879.	1880.	1881.
One dollar.....	\$20,929,874 30	\$18,209,980 80	\$20,332,332 00	\$22,645,761 00
Two dollars.....	20,910,948 20	18,092,653 20	20,352,813 00	22,244,122 40
Five dollars.....	54,689,556 50	54,107,113 00	65,432,548 00	69,569,078 00
Ten dollars.....	65,551,644 00	64,638,562 00	74,916,751 00	70,990,387 00
Twenty dollars.....	62,720,643 00	60,470,887 00	72,143,207 00	72,271,597 00
Fifty dollars.....	27,182,680 00	25,523,340 00	24,808,995 00	23,702,910 00
One hundred dollars.....	31,624,670 00	32,038,480 00	32,797,870 00	32,947,660 00
Five hundred dollars.....	30,878,500 00	32,569,500 00	19,224,000 00	14,570,000 00
One thousand dollars.....	33,212,500 00	35,070,500 00	16,532,500 00	12,024,500 00
Five thousand dollars.....		4,000,000 00	680,000 00	455,000 00
Ten thousand dollars.....		2,960,000 00	460,000 00	290,000 00
Total.....	347,681,016 00	347,681,016 00	347,681,016 00	347,681,016 00
Less unknown denominations destroyed in sub-treasury in Chicago fire.....	1,000,000 00	1,000,000 00	1,000,000 00	1,000,000 00
Outstanding.....	346,681,016 00	346,681,016 00	346,681,016 00	346,681,016 00

During the last two years there has been a steady increase in the outstanding notes of the denominations of twenty dollars and under, and a proportionate decrease in the notes of higher denominations, the hundreds alone excepted. Of the five-thousand-dollar notes but ninety-one and of the ten-thousand-dollar notes but twenty-six remain in circulation. At the close of the fiscal year 1879 there were outstanding 43,497,233 notes; at the close of 1880, 53,573,301, and June 30, 1881, 59,839,069, an increase of nearly twenty-five per cent. in two years. During the last year there was an increase of \$2,313,429 in one dollar notes; \$1,891,309 in two-dollar notes; \$4,136,530 in five-dollar notes; \$2,073,636 in ten-dollar notes; \$128,390 in twenty-dollar notes, and \$149,790 in one-hundred-dollar notes. The amount of ones and twos outstanding has increased \$3,587,250 within the last two years. This increase is in part due to the discontinuance of the issue of notes of those denominations by the national banks upon the resumption of specie payments, though the chief cause is doubtless the revival of business and the demand for small notes for the payment of operatives and for use in small transactions.

The issues and redemptions during the last three fiscal years have been as follows:

Denomination.	1879.		1880.		1881.	
	Issued.	Redeemed.	Issued.	Redeemed.	Issued.	Redeemed.
One dollar	\$4,503,133	\$9,223,026 50	\$9,057,863	\$6,935,511 80	\$9,899,634	\$7,575,604 40
Two dollars	5,892,000	8,710,295 00	8,232,000	5,971,840 20	8,752,000	6,860,690 00
Five dollars	11,060,000	11,622,443 50	19,680,000	8,354,565 00	14,760,000	10,623,470 00
Ten dollars	9,280,000	10,193,082 00	16,520,000	6,241,811 00	9,160,000	7,086,264 00
Twenty dollars	7,400,000	9,049,756 00	17,360,000	5,687,680 00	6,240,000	6,111,610 00
Fifty dollars	2,400,000	4,059,340 00	1,400,000	2,114,345 00	1,200,000	2,306,085 00
One hundred dollars	5,007,700	4,593,890 00	3,052,700	2,293,310 00	2,944,300	2,794,510 00
Five hundred dollars	5,650,000	3,959,000 00	2,300,000	15,615,500 00	700,000	5,354,000 00
One thousand dollars	3,900,000	2,042,000 00	700,000	19,238,000 00	900,000	5,468,000 00
Five thousand dollars	4,005,000	5,000 00	1,000,000	4,320,000 00	.....	225,000 00
Ten thousand dollars	3,010,000	50,000 00	2,000,000	4,500,000 00	.....	200,000 00
Total	64,107,833	64,107,833 00	81,302,563	81,302,563 00	54,545,334	54,545,334 00

Although the amount redeemed in 1881 is \$26,757,229 less than in 1880, the number of notes constituting the amount is 1,617,045 greater. By virtue of a provision in the legislative, executive, and judicial appropriation bill for the current fiscal year making an appropriation of \$50,000 "for the preparation and issue of new United States notes in place of worn and mutilated United States notes, and transportation of each to and from the Treasury," the express charges on worn and mutilated United States notes received for redemption in multiples of \$500 since July 1, 1881, and on new United States notes returned, have been paid by the government. This appropriation was highly necessary, as no provision for the renewal of United States notes, without charge, had existed since 1875, and the condition of the circulation had much deteriorated in consequence. It has led to a considerable increase in redemptions, which will doubtless continue during the year. It is suggested that a similar appropriation for the next fiscal year be recommended by the Secretary.

The amount of United States notes presented for payment in coin

during each month since the resumption of specie payments is shown by the following table :

Month.	1879.	1880.	1881.
January.....	\$1,571,725	\$71,500	\$15,000
February.....	909,249	72,080	13,750
March.....	952,786	43,020	
April.....	699,773	16,000	
May.....	1,339,883	51,000	
June.....	2,503,802	47,200	
July.....	954,800	25,000	
August.....	981,400	22,000	
September.....	603,485	150,000	
October.....	740,295	9,000	
November.....	77,499	12,000	
December.....	122,359	25,000	

Redemptions have for the present entirely ceased, no notes having been presented for payment in coin since March 1, 1881. The entire amount redeemed in coin since January 1, 1879, a period of two years and nine months, is only \$12,029,086, an average of less than \$365,000 a month. The total redemptions thus far are less than $3\frac{1}{2}$ per cent. of the United States notes outstanding, or a little more than one-tenth of one per cent. a month.

The amount of United States notes received in payment of duties on imports during each month since January 1, 1879, is as follows :

Month.	1879.	1880.	1881.
January.....	\$6,864,889	\$1,126,450	\$1,689,738
February.....	9,340,452	4,477,161	2,049,956
March.....	11,919,876	3,702,727	1,830,813
April.....	10,562,006	3,231,697	1,310,292
May.....	9,703,566	2,888,138	1,402,118
June.....	9,336,778	3,951,588	1,479,503
July.....	10,588,145	4,029,892	1,641,006
August.....	11,261,807	2,844,658	1,673,788
September.....	12,506,018	2,241,305	1,476,118
October.....	9,281,243	1,802,288	
November.....	4,612,198	1,567,184	
December.....	3,051,219	1,405,984	

The aggregate amount so received is \$160,050,101. The amount received during the year just ended is \$19,528,788, which is \$28,909,488 less than the amount received in the preceding year.

CLEARING-HOUSE TRANSACTIONS.

The transactions of the Treasury with the Clearing-House in New York during the last fifteen months are shown by the following statement :

Month.	Checks taken to clearing-house.	Checks received from clearing-house.	Balances paid clearing-house.	Balances received from clearing-house.
1880.				
July.....	\$7,321,258 30	\$25,917,765 27	\$18,596,506 97	
August.....	7,446,734 73	28,782,133 30	21,382,304 60	\$46,906 03
September.....	8,032,420 29	40,727,824 68	32,800,872 47	105,468 08
October.....	7,452,416 85	39,981,819 08	32,529,402 23	
November.....	7,249,489 67	21,201,952 43	14,098,675 26	146,212 50
December.....	6,281,584 70	32,258,363 82	26,024,473 16	47,694 04

Month.	Checks taken to clearing-house.	Checks received from clearing-house.	Balances paid clearing-house.	Balances received from clearing-house.
1881.				
January	\$6,314,294 17	\$26,861,820 38	\$20,547,526 21	.....
February	11,901,271 88	20,385,496 47	12,392,579 44	.....
March	7,339,707 92	30,849,241 90	23,509,533 98	.....
April	4,162,802 18	39,433,300 97	35,270,558 79	.....
May	5,598,979 73	28,026,511 15	22,427,531 42	.....
June	4,030,037 00	19,642,552 81	15,611,615 81	.....
July	7,712,418 18	33,224,135 81	25,511,717 63	.....
August	12,066,887 20	22,550,716 21	11,838,531 12	.....
September	9,571,313 04	42,436,882 28	82,929,946 85	.....
Total	112,482,515 84	452,280,576 56	345,471,775 94	5,673,715 22

This statement may be thus summarized:

Cash paid to the Clearing-House in settlement of balances against the Treasury	\$345,471,775 94
Less cash received from the Clearing-House in settlement of balances in favor of the Treasury	5,673,715 22
	<u>\$339,798,060 72</u>
Checks on banks sent to the Clearing-House	112,482,515 84
Net amount of cash and checks sent to the Clearing-House	<u>452,280,576 56</u>
Checks on the Assistant Treasurer U. S., New York, received from the Clearing-House	<u>452,280,576 56</u>

The Treasury is almost invariably a debtor to the Clearing-House, the aggregate balances against it during the fifteen months having been \$345,471,775.94 against balances of only \$5,673,715.22 in its favor. The Treasury membership of the Clearing-House has been of great advantage to both the Treasury and the banks in saving the useless handling of money, and in enabling the Treasury to conform to commercial usage by accepting and collecting, without risk, drafts of banks and bankers tendered in payment of public dues and for other purposes.

STANDARD SILVER DOLLARS.

The total amount of standard silver dollars coined to September 30, 1881, under the act of February 28, 1878, is \$98,327,705, of which \$32,373,426, or nearly 33 per cent., is in circulation, and \$65,949,279 remains in the Treasury. The amount coined during the last year was \$27,753,955, of which \$9,589,420, or a little more than 34½ per cent., went into circulation, and \$18,164,535 remains in the Treasury. The amount put into circulation in the preceding year was \$11,956,680, or \$2,367,260 more than in the year just closed, indicating a considerable falling off in the demand. During the six months ending with June, 1881, the amount in circulation ran down \$445,775, but increased \$4,250,021 in the next three months. The amount going into circulation is invariably larger in the last half of the calendar year than in the first half. This is largely owing to the autumnal demand for Southern and Western exchange, which is met to a considerable extent by shipments of silver dollars. The dollars, being forwarded from the mints to all accessible points at the expense of the government, for deposits of gold coin or currency with any assistant treasurer, furnish a means by which exchange on any point in the West or South can be obtained in New York without expense. Silver certificates are paid out at the counters of the various sub-treasuries for deposits of gold coin with the assistant treasurer in New York, but when required at any point at which there is no assistant treasurer they are forwarded from the nearest sub-treasury at the ex-

pense of the person receiving them. For the purpose of placing funds at such points the silver dollars are therefore usually preferred. The dollars so placed are more likely to go into permanent circulation than those paid out in cities where there are assistant treasurers with whom they may at once be deposited for silver certificates. Any effort to put the dollars into actual circulation in such cities is frustrated by the return of the coins for certificates, which the holder is by law entitled to demand for them. As such attempts involve an unnecessary double handling of the coin by the Treasury, they have been generally abandoned, and when payments are to be made in silver the certificates are paid out in the first instance. Of the \$98,322,705 in standard silver dollars coined, \$72,001,777, or more than 73 per cent., has been paid out by the Treasury and mints. Of this latter amount \$39,628,351 has been returned to the Treasury in payment of public dues or in exchange for silver certificates.

The following table gives the amount of silver dollars coined, on hand, distributed, and outstanding at the close of each month since the coinage was resumed in March, 1878:

Month.	Monthly coinage.	Coined to the end of the month.	Balance on hand at the close of the month.	Net distribution during the month.	Outstanding at the close of the month.
1878.					
March.....	\$1,001,500	\$1,001,500	\$810,561	\$190,939	\$190,939
April.....	2,470,000	3,471,500	3,169,681	110,880	301,819
May.....	3,015,000	6,486,500	5,950,451	234,230	536,049
June.....	2,087,000	8,573,500	7,718,857	819,084	855,143
July.....	1,847,000	10,420,500	9,530,236	15,121	870,264
August.....	3,028,000	13,448,500	11,202,649	1,286,387	2,155,651
September.....	2,704,000	16,212,500	12,155,205	1,901,644	4,057,295
October.....	2,070,000	18,282,500	13,358,877	865,328	4,922,623
November.....	2,156,050	20,438,550	14,643,219	672,708	5,595,331
December.....	2,087,000	22,495,550	16,704,829	185,390	5,790,721
1879.					
January.....	2,060,200	24,555,750	18,625,223	139,806	5,930,527
February.....	2,132,000	26,687,750	20,049,181	708,042	6,638,569
March.....	2,087,200	28,774,950	21,799,206	337,175	6,975,744
April.....	2,361,000	31,135,950	23,999,047	181,159	7,150,903
May.....	2,330,000	33,465,950	26,386,154	.....	7,099,796
June.....	2,315,050	35,801,000	28,358,589	285,508	7,442,411
July.....	1,650,000	37,451,000	29,347,201	661,388	8,103,799
August.....	2,787,050	40,238,050	30,962,254	1,171,097	9,275,796
September.....	2,396,050	42,634,100	31,806,774	1,551,530	10,827,326
October.....	2,572,100	45,206,200	32,203,858	2,175,516	13,002,842
November.....	2,499,000	47,705,200	33,503,888	1,108,470	14,201,312
December.....	2,350,450	50,055,650	33,827,552	2,526,786	16,728,098
1880.					
January.....	2,450,000	52,505,650	35,548,868	228,684	16,956,782
February.....	2,300,400	54,806,050	37,513,420	335,848	17,292,630
March.....	2,350,200	57,156,250	39,057,858	805,762	18,098,392
April.....	2,300,000	59,456,250	41,052,639	305,219	18,403,611
May.....	2,267,000	61,723,250	43,356,807	.....	18,366,443
June.....	2,011,500	63,734,750	45,108,296	222,843	18,626,454
July.....	2,280,000	66,014,750	47,073,470	314,826	18,941,280
August.....	2,253,000	68,267,750	48,230,477	1,095,093	20,037,273
September.....	2,301,000	70,568,750	47,784,744	2,746,733	22,784,006
October.....	2,279,000	72,847,750	47,588,106	2,475,638	25,259,644
November.....	2,300,000	75,147,750	48,157,297	1,730,809	26,990,453
December.....	2,305,255	77,453,005	48,883,825	1,578,727	28,569,180
1881.					
January.....	2,300,000	79,753,005	51,445,339	.....	28,307,666
February.....	2,307,000	82,060,005	53,771,356	.....	28,288,649
March.....	2,294,500	84,354,505	55,905,617	165,239	28,458,888
April.....	2,300,000	86,654,505	58,341,491	.....	28,318,014
May.....	2,300,000	88,954,505	60,968,897	.....	27,900,609
June.....	2,413,200	91,372,705	63,249,300	132,797	28,123,405
July.....	2,250,000	93,622,705	65,130,646	368,054	28,492,059
August.....	2,300,000	95,922,705	66,300,647	1,129,799	29,621,858
September.....	2,400,000	98,322,705	65,949,279	2,751,568	32,373,426

The average monthly coinage has been \$2,287,000, and the average net monthly issue \$753,000.

The distribution of the standard silver dollars in the Treasury September 30 is shown by the statement below. Of the sixty-six million dollars on hand more than thirty millions are held by the mint and sub-treasury in San Francisco, and more than sixteen millions by the assistant treasurer in New York.

Treasury United States, Washington, D. C.	\$1, 440, 606
Sub-treasury United States, Baltimore, Md	443, 311
Sub-treasury United States, Boston, Mass	1, 053, 939
Sub-treasury United States, Chicago, Ill	1, 214, 900
Sub-treasury United States, Cincinnati, Ohio	385, 167
Sub-treasury United States, New Orleans, La	1, 402, 894
Sub-treasury United States, New York, N. Y	16, 032, 894
Sub-treasury United States, Philadelphia, Pa	5, 870, 190
Sub-treasury United States, San Francisco, Cal	12, 315, 000
Sub-treasury United States, Saint Louis, Mo	1, 074, 385
Depository United States, Tucson, Ariz	5, 400
United States Assay-office, Helena, Mont	22, 802
United States Assay-office, New York, N. Y	5, 964
Mint United States, Carson, Nev	893, 007
Mint United States, New Orleans, La	4, 826, 894
Mint United States, Philadelphia, Pa	1, 005, 250
Mint United States, San Francisco, Cal	18, 097, 040
Total	66, 148, 679

The difference of \$199,400 between this and the preceding statement is the amount *in transitu*.

Of the 28,825,242 standard silver dollars put into circulation during the last year 12,600,314 were paid out at the counters of the various offices of the Treasury; 5,067,000 were forwarded by the mints in New Orleans, Philadelphia, and San Francisco for deposits with the assistant treasurers in the same cities; 10,102,428 were forwarded from the mints to banks and other private parties on orders from the Treasurer, for deposits with assistant treasurers, or remittances of money or checks to his office, and 1,055,500 were transferred from the mints under the Treasurer's direction to national bank depositaries and charged to them in their accounts with the government. During the same period \$19,235,822 in silver dollars was returned to the Treasury in payment of dues or for silver certificates, making the net increase during the year in the amount outstanding \$9,589,420.

SILVER CERTIFICATES.

There was a large increase during the fiscal year in the amount of silver certificates in circulation, the amount outstanding at the close of the year being \$51,166,530 as compared with \$12,374,270 outstanding June 30, 1880. This increase is due in part to the demand for notes for circulation, but chiefly to the operation of the departmental circular of September 18, 1880, under which exchange on the sub-treasuries in the West and South payable in silver certificates is furnished by the Department for deposits of gold coin with the assistant treasurer in New York. Under this circular large amounts of silver certificates, chiefly of the denominations of ten and twenty dollars, have been paid out at the sub-treasuries in New Orleans, Saint Louis, Chicago, and Cincinnati, for the purpose of moving the cotton and other crops. Since the close of the fiscal year the circulation of the certificates has still further increased; the amount now outstanding being \$64,149,910, of which \$11,309,470 is held by the Treasury. The amount of silver dollars in the Treasury at this date is \$65,949,279, less than two million dollars

in excess of the outstanding certificates. As the certificates cannot be issued in excess of the dollars held by the Treasury, the limit of their issue is likely soon to be reached, although, of course, the certificates held by the Treasury in its cash can be paid out. Aside from this limitation, the issue of the silver certificates has little relation to the standard silver dollar. The Treasury pays them out because it finds it necessary to utilize in some way the enormous stock of silver which it is carrying, and they are taken by the public, without regard to the silver dollars behind them, because they constitute a convenient form of paper currency. To the extent of nearly two-thirds of the amount coined, the coinage and attempted circulation of the standard silver dollar have resulted simply in an addition to the paper circulation of the country. Whatever the ultimate result may be, the immediate effect has not been without positive advantages. The volume of the United States notes is limited by law, while the national banks do not find a sufficient profit in issuing circulation on United States bonds at present prices to induce them to supply the demand for additional paper circulation, caused by the increase of business. The issue of silver certificates, by meeting this demand, has averted what might have proved to be a serious public inconvenience.

The issues and redemptions of these certificates during the last fiscal year are shown by the following table:

Denomination.	Outstand- ing June 30, 1880.	Issued.		Redeemed.		Outstand- ing June 30, 1881.
		During fis- cal year.	To June 30, 1881.	During fis- cal year.	To June 30, 1881.	
Ten dollars	\$2, 147, 340	\$18, 700, 000	\$20, 874, 000	\$480, 310	\$506, 970	\$20, 367, 030
Twenty dollars	1, 974, 880	16, 560, 000	18, 546, 000	372, 780	383, 000	18, 162, 100
Fifty dollars	1, 328, 950	2, 310, 000	3, 650, 000	157, 350	168, 400	3, 481, 600
One hundred dollars	1, 904, 600	2, 410, 000	4, 340, 000	285, 300	310, 700	4, 029, 300
Five hundred dollars	1, 229, 500	632, 000	3, 650, 000	215, 000	2, 003, 500	1, 646, 500
One thousand dollars	3, 789, 000	300, 000	10, 870, 000	609, 000	7, 390, 000	3, 480, 000
Total	12, 374, 270	40, 912, 000	61, 930, 000	2, 119, 740	10, 763, 470	51, 166, 530

GOLD CERTIFICATES.

The amount of gold certificates issued and redeemed during each fiscal year from 1866 to 1881, the total amount issued and redeemed, and the amount outstanding at the close of each year, are exhibited in the following statement. None of these certificates have been issued since December 1, 1878, although the law authorizing their issue is unrepealed and may at any time be put in force. Only \$5,782,920 was outstanding June 30, 1881, \$2,221,680 having been redeemed during the year.

Period.	Issued during the fiscal year.	Total issued.	Redeemed dur- ing fiscal year.	Total re- deemed.	Outstanding at the close of the fiscal year.
From Nov. 13, 1865, to June 30, 1866 ..	\$98, 493, 660 00	\$98, 493, 660 00	\$87, 545, 800 00	\$87, 545, 800 00	\$10, 947, 860 00
Fiscal year 1867	109, 121, 620 00	207, 615, 280 00	101, 295, 900 00	188, 841, 700 00	18, 773, 580 00
Fiscal year 1868	77, 960, 400 00	285, 575, 680 00	79, 055, 340 00	267, 897, 040 00	17, 678, 640 00
Fiscal year 1869	80, 663, 160 00	366, 238, 840 00	65, 255, 620 00	333, 152, 660 00	33, 086, 180 00
Fiscal year 1870	76, 731, 060 00	442, 969, 900 00	75, 270, 120 00	408, 422, 780 00	34, 547, 120 00
Fiscal year 1871	56, 577, 000 00	499, 546, 900 00	71, 237, 820 00	479, 660, 600 00	19, 886, 300 00
Fiscal year 1872	63, 229, 500 00	562, 776, 400 00	51, 029, 500 00	530, 690, 100 00	32, 086, 300 00
Fiscal year 1873	55, 570, 500 00	618, 346, 900 00	48, 196, 800 00	578, 886, 900 00	39, 460, 000 00
Fiscal year 1874	81, 117, 780 46	699, 464, 680 46	97, 752, 680 46	676, 639, 580 46	22, 825, 100 00
Fiscal year 1875	70, 250, 100 00	769, 714, 780 46	71, 278, 900 00	747, 918, 480 46	21, 796, 300 00
Fiscal year 1876	90, 619, 100 00	860, 333, 880 46	83, 734, 000 00	831, 652, 480 46	28, 681, 400 00
Fiscal year 1877	58, 141, 200 00	918, 475, 080 46	45, 250, 000 00	876, 902, 480 46	41, 572, 600 00
Fiscal year 1878	50, 342, 400 00	968, 817, 480 46	47, 548, 000 00	924, 450, 480 46	44, 367, 000 00
Fiscal year 1879	12, 317, 400 00	981, 134, 880 46	41, 270, 700 00	965, 721, 180 46	15, 413, 700 00
Fiscal year 1880 .....	.....	981, 134, 880 46	7, 409, 100 00	973, 130, 280 46	8, 004, 600 00
Fiscal year 1881 .....	.....	981, 134, 880 46	2, 221, 680 00	975, 351, 960 46	5, 782, 920 00

CLEARING-HOUSE CERTIFICATES.

The clearing-house certificates outstanding at the close of the fiscal year amounted to only \$11,615,000, the smallest amount outstanding at the close of any fiscal year since their issue began in 1873.

These certificates are issued under section 5193 of the Revised Statutes (act of June 8, 1872), for deposits of United States notes with the Treasurer and assistant treasurers, and are held by national banks as a part of their lawful money reserves. The falling off in their use since the resumption of specie payments is due to the extensive conversion of the bank reserves into specie and the increased demand for notes for circulation. Since the close of the fiscal year the amount actually outstanding has still further decreased, being only \$8,185,000 on the thirtieth of September.

The following table shows the total amount issued and redeemed, and the amount outstanding at the close of each fiscal year from 1873 to 1881:

Fiscal year.	Total amount issued.	Total amount redeemed.	Outstanding as shown by the Treasurer's books.
1873	\$57,240,000	\$25,430,000	\$31,810,000
1874	137,905,000	78,915,000	58,990,000
1875	219,000,000	150,955,000	59,045,000
1876	301,400,000	288,280,000	23,120,000
1877	378,285,000	324,305,000	53,980,000
1878	464,965,000	418,720,000	46,245,000
1879	554,730,000	525,400,000	29,330,000
1880	601,785,000	588,680,000	13,125,000
1881	612,850,000	601,285,000	11,615,000

FRACTIONAL SILVER COIN.

The amount of fractional silver coin in the Treasury, which on September 30, 1880, was \$24,723,892.68, steadily ran up until August 1, 1881, when it reached \$27,295,486.63. Within the last two months it has decreased, in consequence of the heavy shipments from this office, and now stands at \$26,343,477.17, an increase of \$1,619,584.49 in the last year but a decrease of \$952,009.46 since August 1. Prior to March last no provision existed for the free distribution of fractional silver coins, and persons desiring them had to pay the charges for their transportation from the Treasury, although the minor coins of five cents and under could be obtained from the mints without expense. Under the operation of these causes and of the act of June 9, 1879, providing for the exchange of fractional silver coin for lawful money, the amount in the Treasury has increased more than \$20,000,000 in the last three years, while the minor coin has run down nearly a million dollars within two years, although neither was coined to any extent, the bronze cents alone excepted. The coinage of fractional silver virtually ceased in 1878. The sundry civil appropriation act of March 3, 1881, however, contained an appropriation of \$20,000, which was made immediately available, for the payment of the charges for the transportation of fractional silver to those applying for it. The regulations issued to carry the law into effect provided for the free shipment of the coins only from this office. Under this provision the shipments of fractional silver have largely increased, though its full effect was not felt until after the close of the fiscal year.

During the fiscal year there were shipped 1,339 packages, containing \$1,106,467.85. During the next three months 1,524 packages, containing \$1,256,445.93, were forwarded, of which \$607,889.40 was shipped during the month of September. Of the \$2,362,913.78 sent out during the last fifteen months, \$1,717,395.18 or nearly three-fourths, was forwarded in the six and one-half months succeeding the date of the circular providing for the transportation of the coins at the expense of the government. The free distribution of the coins contributes greatly to the public convenience and it would be well to continue the appropriation for the purpose. At the present rate of shipment the appropriation already made will not last through the fiscal year. The large profit made by the government on the coinage of fractional silver warrants the pursuance of a liberal policy in its distribution and redemption.

MINOR COIN.

The amount of minor coin in the Treasury, which steadily increased from \$157,000 in 1876 to \$1,524,000 in 1879, has greatly decreased in the last two years. The amount now on hand is \$552,585.06, as compared with \$1,063,665.22 on September 30, 1880, and \$1,524,700.57 on the corresponding date in 1879. The decrease within the last year has been entirely in the five-cent nickel coins, the amount of one-cent copper-nickel, two and three cent pieces on hand having slightly increased, as they are uncurrent, and are retained unissued. The amount of five-cent coins now held is \$183,871.75, against \$728,442.15 in 1880, and \$1,184,252.95 in 1879. More than a million dollars in these coins has gone into circulation within the last two years. If the demand continues at this rate the supply will be exhausted in less than four months, and it will be necessary to resume their coinage, which virtually ceased in 1877. Until within the last six months these coins were forwarded to those ordering them, at the expense of the Mint for transportation, as authorized by section 3529 of the Revised Statutes. March 28, 1881, this practice was discontinued, and the public was notified by a departmental circular that the coins could be obtained only at the counters of the Treasurer and the assistant treasurers. Under this arrangement persons outside of cities in which there are offices of the Treasury are compelled to order the coins through their correspondents in those cities, and to bear the expense of their transportation.

The tendency of this change in a long-established practice has been to lessen the orders for the five-cent coins, of which there were plenty on hand, and to increase the orders for the bronze one-cent pieces, which, though often less desirable, can still be obtained directly from the Mint without expense for express charges, and which the government is compelled to coin to supply the demand, at a considerable expense for the metal and labor of coinage. It is recommended that the former practice be restored, and that the five-cent coins be again furnished by the Mint, and at its expense, to be paid from the minor coinage profit fund, the Mint to be kept supplied as heretofore by transfers of the coin from the Treasury.

The bronze two cent pieces, whose coinage was discontinued by the coinage act of 1873, are used for recoinage into cents, and the supply in the Philadelphia Mint is intended for that purpose. The total amount coined was only \$912,020, of which \$695,030, or more than three-fourths, was coined within three years from their authorization in 1864.

The amount of each denomination of minor coin held by each of the several offices of the Treasury September 30, 1881, is as follows:

Office by which held.	Five-cent nickel.	Three-cent nickel.	Two-cent bronze.	One-cent bronze, cop- per-nickel, and copper.	Mixed.	Total.
Treasury U. S., Washington.	\$1, 148 00	\$2, 652 00	\$400 00	\$345 00	\$692 23	\$5, 537 23
Sub-treasury U. S., Balti- more.	5, 650 00	120 00	810 09	825 29	-----	7, 405 29
Sub-treasury U. S., New York.	85, 745 00	9, 390 00	2, 820 00	7, 270 00	-----	105, 105 00
Sub-treasury U. S., Phila- delphia.	67, 644 00	95, 968 00	-----	56, 851 25	---	220, 463 25
Sub-treasury U. S., Boston.	8, 801 00	14, 772 00	81 00	5, 804 00	590 19	29, 988 19
Sub-treasury U. S., Cincin- nati.	3, 630 00	8, 500 00	550 00	480 00	348 00	11, 458 00
Sub-treasury U. S., Chicago.	1, 050 00	9, 510 00	-----	155 00	2 32	10, 717 32
Sub-treasury U. S., Saint Louis.	-----	5, 812 81	113 90	2, 274 44	-----	8, 200 05
Sub-treasury U. S., New Or- leans.	3, 188 90	874 80	303 30	871 05	-----	5, 233 05
Sub-treasury U. S., San Francisco.	5, 650 00	2, 100 00	200 00	1, 050 00	-----	9, 000 00
Depository U. S., Tucson.	-----	-----	-----	-----	136 13	136 13
Mint U. S., Philadelphia.	1, 899 85	1, 990 80	10, 620 98	122, 997 26	-----	126, 948 89
Mint U. S., Denver.	-----	-----	-----	-----	67 95	67 95
Assay-office U. S., New York.	-----	-----	-----	-----	66	66
Assay-office U. S., Helena.	-----	-----	-----	-----	2, 224 05	2, 224 05
Total	183, 871 75	149, 629 91	15, 849 18	198, 878 29	4, 860 93	562, 585 06

FRACTIONAL CURRENCY.

The redemptions of fractional currency have declined to a very low point, the amount redeemed during the year ending September 30 being but \$83,434.35 out of \$15,557,878.70 nominally outstanding a year ago, or a little more than one-half of 1 per cent., as compared with \$189,628.89 for the preceding year. Of the \$41,508,737.48 outstanding April 17, 1876, the date of the act authorizing the issue of fractional silver coin in exchange for fractional paper currency, \$26,034,293.13 has been redeemed and \$15,474,444.35 remains outstanding. Of this latter amount more than \$14,000,000 has been lost or destroyed, and will constitute a profit to the Treasury. The steady decline in redemptions since the date of the cessation of the issue of fractional currency is shown by the following statement giving the redemptions for each year ending September 30, since 1876:

1877	\$11, 071, 773 35
1878	2, 489, 212 69
1879	549, 921 99
1880	189, 628 89
1881	83, 434 35

The total amount of each issue, the date of its discontinuance, and the amount and percentage outstanding September 30, 1881, are shown by the following statement:

Issue.	Total issued.	Issue ceased.	Outstanding Sep- tember 30, 1881.	Percentage outstand- ing.
First	\$20, 215, 685 00	May 27, 1863	\$4, 283, 207 25	21.18
Second	23, 164, 483 65	Feb. 23, 1867	3, 108, 163 05	13.41
Third	86, 115, 028 80	Apr. 16, 1869	2, 991, 247 70	3.47
Fourth	176, 567, 032 00	Feb. 16, 1875	3, 728, 318 25	2.11
Fifth	62, 661, 900 00	Feb. 15, 1876	1, 382, 508 10	2.17
Total	368, 724, 079 45	-----	15, 474, 444 35	4.19

Contrary to the usual rule, the percentage outstanding is in direct proportion to the age of the issues, varying from 21 per cent. for the first issue of postal currency, which ceased in 1863, to a little more than 2 per cent. for the last two issues, which ceased in 1875 and 1876. The percentage outstanding of the aggregate amount issued is nearly four and one-fifth and cannot in all likelihood ever be reduced below 4 per cent.

MUTILATED, STOLEN, AND COUNTERFEIT CURRENCY.

There were detected by the counters of this office in remittances of currency received for redemption during the fiscal year, \$7,434 in counterfeit United States notes; \$449.45 in counterfeit fractional currency, and \$3,721 in counterfeit national-bank notes, all of which were branded and returned to the persons from whom they were received. The counterfeit national-bank notes were from fifty-seven different plates. The amount of each denomination was as follows: \$76 in twos; \$1,275 in fives; \$560 in tens; \$560 in twenties; \$150 in fifties; \$1,100 in hundreds. There was also detected and rejected \$450 in national-bank notes which had been stolen when unsigned and put in circulation with forged signatures. There was deducted, on account of mutilations, from the face value of United States notes redeemed during the year \$9,125; from fractional currency \$202.12, and from notes of failed, liquidating, and reducing national banks, \$86.10, making the total deductions on this account \$306,776.98 on notes of the face value of \$2,300,447,850.34 redeemed.

The rule subjecting mutilated United States currency on its redemption to a discount proportioned to the part lacking is based on a false analogy to coined money, is unjust to the public and expensive to the Treasury, and should be modified. Almost the entire amount deducted is on account of mutilations which are plainly caused by ordinary wear and tear. The application of the rule requires a critical examination of each note and adds largely to the expense of redemption. A rule that fragments equal to three-fifths of whole notes would be redeemed in full, that half notes would be redeemed at half of the face value, and that fragments less than half would not be redeemed at all unless accompanied by proof of the absolute destruction of the missing parts, would be perfectly safe and fair. More than a thousand million dollars of national-bank notes have been redeemed under a similar rule, without loss to the banks or complaint from the public.

Of the stolen national-bank notes in circulation a part was stolen from the Treasury and a part from the banks of issue. For the redemption of the former an appropriation of \$5,000 was made by the act of June 20, 1878, but it was not sufficient for the purpose and has been exhausted. A further appropriation sufficient for the redemption of the remainder of these notes should be made. There would seem to be no question that the loss should be borne by the government, through the dishonesty of one of whose employees the notes were stolen, rather than by innocent holders, who have no sufficient means of determining the character of the notes, which are genuine in all respects save the signatures. The notes stolen from the banks of issue are rejected under a decision of a State court that a State bank was not responsible for notes signed by but one of its officers, and put in circulation with forged signatures. It is doubtful whether this decision properly applies to national-bank notes, which have had the seal of the United States and the signatures of the Treasurer of the United States and of the Register of the Treasury imprinted on them before being forwarded to the bank and which have been charged to the bank on the books of the department and receipted for by it. As a matter of equity the loss ought to

be borne by the banks through whose negligence, either actual or constructive, the notes were stolen, rather than by the public.

SALES OF EXCHANGE.

During the fifteen months ending September 30, 1881, there was furnished to the commercial public through the various offices of the Treasury, exchange between different cities of the Union amounting to \$52,266,714, exclusive of the standard silver dollars forwarded from the mints for deposits with assistant treasurers. Under the circular of September 18, 1880, \$23,560,000 in gold coin was deposited with the assistant treasurer in New York, for which telegraphic orders, payable in silver certificates, were drawn by the Treasurer on assistant treasurers as follows: on New Orleans, \$10,300,000; on Saint Louis, \$7,110,000; on Cincinnati, \$4,345,000; and on Chicago, \$1,805,000. The orders for standard silver dollars under the same circular amounted to but \$50,000, as the circular provides only for the payment of the coins at the counters of the sub-treasuries, while they are forwarded from the mints to any point under other regulations at the expense of the government. Under the circular of September 19, 1879, \$7,026,500 in gold coin was paid or forwarded by the mint in Philadelphia on orders from the Treasurer for deposits of legal-tender notes with the assistant treasurer in New York. There was deposited with the same officer \$12,140,000, for which telegraphic orders, payable in gold coin, were issued by the Treasurer on the assistant treasurers in the following cities: Philadelphia, \$6,540,000; New Orleans, \$3,350,000, which was sold for a premium of \$2,067.80; and San Francisco, \$2,250,000. Currency exchange to the amount of \$190,214 was drawn in the same manner. For the purpose of supplying their offices with funds the assistant treasurer in San Francisco was furnished with \$9,000,000 in New York exchange, and the depository at Tucson with \$100,000 in New York exchange, and \$200,000 in San Francisco exchange, to be disposed of for currency. The actual sales of exchange at these points during the fifteen months were \$9,653,000, a balance of unsold exchange having been carried over from the preceding year.

The extent of these transactions, averaging more than \$800,000 a week, and involving the transfer of funds between the various commercial centers of the country, illustrates the close connection between the necessary operations of the Treasury and the business of the country.

DRAFTS AND CHECKS.

During the fiscal year there were drawn and forwarded to the persons entitled to receive them 36,345 drafts on warrants of the Secretary of the Treasury, 14,713 drafts on warrants of the Postmaster-General, 305,101 checks in payment of quarterly interest on registered stock of the funded loans, and 42,992 transfer checks on assistant treasurers, making, in all, 399,151.

DEPOSITARY BANKS.

The receipts of public money by depository banks during the fiscal year were \$131,820,002.20, and the total amount received by them since 1863, \$3,669,461,046.61. The average weekly balance held by them during the year to the credit of the Treasurer was a little less than eight million dollars, which, with other balances to the credit of disbursing officers, is secured by the deposit with the Treasurer of United States bonds to the amount of \$15,295,500, and of \$330,000 in personal bonds. There were 130 national banks acting as depositories of public moneys at the close of the fiscal year, a decrease of one during the year.

The receipts and disbursements of public funds by bank depositaries during the last eighteen fiscal years have been as follows :

Fiscal year.	Receipts.	Funds transferred to depositary banks.	Funds transferred to the Treasury by depositary banks.	Drafts drawn on depositary banks.	Balance at close of the year.
1864	\$153,395,108 71	\$816,000 00	\$85,507,674 08	\$28,726,695 88	\$39,976,738 75
1865	987,564,639 14	8,110,294 70	583,697,912 72	415,887,767 81	36,065,992 06
1866	497,566,676 42	13,523,972 62	363,085,565 65	149,772,756 11	34,298,319 34
1867	351,737,083 63	8,405,903 63	331,039,872 57	37,218,612 76	26,182,821 47
1868	225,244,144 75	9,404,392 00	215,311,460 69	22,218,187 92	23,301,709 61
1869	105,160,573 67	10,052,199 44	114,748,877 24	14,890,463 75	8,875,141 73
1870	120,084,041 79	2,466,521 06	111,123,926 18	11,818,228 61	8,483,549 79
1871	99,299,840 85	2,633,129 45	89,428,544 04	13,790,961 01	7,197,015 04
1872	106,104,855 16	3,050,444 05	94,938,603 76	13,635,837 49	7,777,873 00
1873	169,602,743 98	9,004,442 49	108,089,786 76	16,110,519 07	62,185,153 64
1874	91,108,846 70	2,729,958 81	134,969,112 57	13,864,554 52	7,790,292 06
1875	98,228,249 53	1,737,445 60	82,184,304 05	13,657,678 25	11,914,004 89
1876	97,402,227 57	2,445,451 49	89,981,146 99	13,909,616 83	7,870,920 13
1877	106,470,261 22	2,353,196 29	94,276,400 35	14,862,200 88	7,555,776 41
1878	99,781,653 48	2,385,920 38	90,177,963 35	12,606,870 60	6,937,916 32
1879	109,397,525 67	6,890,489 06	100,498,469 29	15,544,058 34	7,188,403 42
1880	119,493,171 94	6,480,634 17	109,641,232 64	15,525,023 03	7,909,953 86
1881	131,820,002 30	5,646,092 46	118,143,724 91	18,388,772 82	8,933,550 79
Total	3,669,461,046 61	98,145,887 70	2,916,744,577 84	841,928,805 68	

RETIREMENT OF BONDS.

During the year ending September 30, 1881, there were redeemed and paid for by this office called United States bonds, on which interest had ceased, of the face value of \$75,223,200. The proceeds, including interest, amounted to \$76,556,772.36. United States bonds to the amount of \$28,327,650 were purchased during the year for the sinking fund, at a cost, including accrued interest and premiums, of \$29,083,821.36.

PACIFIC RAILROAD SINKING FUNDS.

There are held at the date of this report on account of the Pacific Railroad sinking funds, established by the act approved May 7, 1878 (20 Statutes, 56), bonds as follows:

For the Union Pacific Railroad Company.

Pacific railway bonds, currency sixes.....	\$361,000
Funded loan of 1881, 3½ per cents.....	256,450
Funded loan of 1907, 4 per cents.....	32,650
	<u>\$650,100</u>

For the Central Pacific Railroad Company.

Pacific railway bonds, currency sixes.....	\$444,000
Funded loan of 1881, 3½ per cents.....	194,900
Funded loan of 1907, 4 per cents.....	199,100
	<u>\$838,000</u>

Bonds of the funded loan of 1881, to the amount of \$256,450 held for the Union Pacific Railroad Company, and \$194,900 for the Central Pacific Railroad Company, bearing five per cent. interest, were continued at 3½ per cent.

TRUST FUNDS.

The Indian Trust Fund.

The bonds and stocks of the Indian Trust Fund, at the close of the fiscal year, in the custody of this office, in conformity with the act of Congress of June 10, 1876 (19 Statutes, 58), amounted to \$4,186,366.83½. Of this amount \$2,466,550 was in United States bonds, as follows:

Loan of July and August, 1861.....	\$500
Pacific railway bonds, currency sixes.....	280,000
Funded loan of 1881, 3½ per cents.....	2,186,050
	<u>\$2,466,550</u>

In pursuance of a letter from the Secretary of the Interior, dated March 21, 1881, bonds of the funded loan of 1881, then held for the fund, amounting to \$2,850, were withdrawn and sold, and the amount deposited in the Treasury to the credit of the Secretary of the Interior, trustee of the Shawnee Indians, for the purpose of reimbursing certain purchasers of lands from the Shawnee Indians, for which the government could give no valid title.

In pursuance of authority from the Secretary of the Interior, the remaining bonds of the funded loan of 1881, amounting to \$2,186,050, were continued at 3½ per cent., and on the 11th day of July, 1881, under directions from the same officer, were forwarded to the assistant treasurer in New York, and sold at a premium of \$44,971, and the proceeds, \$2,231,021, deposited in the Treasury, as provided for in the act of Congress of April 1, 1880, in reference to such deposits in lieu of investments.

On the 1st day of July, 1881, the \$500 bond of the loan of July and August, 1861, was, by request of the Secretary of the Interior, delivered to the Secretary of the Treasury for redemption, and the proceeds deposited in the Treasury to the credit of the former officer as trustee of various Indian tribes.

The only United States bonds belonging to the Indian Trust Fund at the date of this report are Pacific Railway bonds, known as currency sixes.

The amount of bonds of the Nashville and Chattanooga Railroad Company held for the Indian Trust Fund at the close of the fiscal year 1880 was \$512,000. Of this amount, bonds amounting to \$391,000 were due and payable July 1, 1881, and were transmitted to the assistant treasurer in New York, for collection, together with coupons attached and detached amounting to \$15,360. The amount of the principal was deposited in the Treasury in accordance with the act of April 1, 1880; the interest was deposited to the credit of the Secretary of the Interior, trustee. The remaining bonds, \$121,000 in amount, are due July 1, 1882. Current interest is paid on presentation of the coupons.

Non-interest paying bonds are held, belonging to the Indian Trust Fund, as follows: Arkansas funded debt, \$168,000; Florida State stocks, \$132,000; Louisiana State stocks, \$37,000; South Carolina State stocks, \$125,000; Tennessee State stocks, \$335,666.66½; Virginia State stocks, \$581,800; Virginia, Ohio and Chesapeake Canal bonds, \$13,000.

North Carolina State stocks are held amounting to \$192,000, on a portion of which interest is paid at irregular intervals by the receiver of the North Carolina Railroad Company.

There are also held \$6,000 in Wabash and Erie Canal bonds, on which interest is paid semi-annually, and \$8,350.17 in Maryland State stocks, on which interest is paid quarterly.

American Printing-House for the Blind.

Under the act of March 3, 1879 (20 Statutes, 467), \$250,000 United States four per cent. bonds are held in the name of the Secretary of the Treasury, trustee, "to promote the education of the blind," the interest on which is paid to the trustees of the American Printing-House for the Blind, in Louisville, Ky., in conformity with that act.

Pennsylvania Company.

Under the provisions of department circular No. 146, dated November 29, 1876, \$200,000, in registered bonds of the funded loan of 1891,

are held in trust for the Pennsylvania Company for the security of un-appraised dutiable merchandise and dutiable merchandise in bond.

Manhattan Savings Institution.

United States bonds issued to replace those alleged to have been stolen from the vaults of the Manhattan Savings Institution, New York, are held in this office to the amount of \$250,000 to protect the United States from loss, as provided by the act of December 19, 1878 (20 Statutes, 589).

Cincinnati Chamber of Commerce.

Forty thousand dollars in United States four per cent. bonds, in the name of the Treasurer of the United States, in trust for the Cincinnati Chamber of Commerce and Merchants' Exchange, are held in this office in pursuance of a contract between the Secretary of the Treasury and the Cincinnati Chamber of Commerce and Merchants' Exchange, made under the authority of a joint resolution of Congress approved February 27, 1879 (20 Statutes, 488), being the investment of a partial payment for the site of the old post-office and custom-house in the city of Cincinnati. The bonds are to be sold, and the proceeds applied in payment of the property named when a deed of conveyance is executed.

UNITED STATES BONDS HELD FOR NATIONAL BANKS.

At the close of the fiscal year 1880, the United States bonds held in trust for national banks amounted to \$376,429,050. Of this amount \$361,652,050 was held to secure circulation, and \$14,777,000 to secure public moneys.

The bonds held to secure circulation were of the following classes:

Loan of February, 1861	\$2, 092, 000
Loan of July and August, 1861	34, 249, 050
Loan of 1863 (81s)	17, 329, 100
Consols of 1867	3, 000
Consols of 1868	15, 000
Ten-forties of 1864	1, 379, 900
Funded loan of 1881	138, 378, 750
Funded loan of 1891	37, 760, 950
Funded loan of 1907	126, 076, 300
Pacific Railway bonds	4, 368, 000
Total	361, 652, 050

During the fiscal year all of the bonds known as the sixes of 1880 and 1881, held to secure circulation, included in the first three classes above given, aggregating \$53,670,150, having been called for payment or continuance, were withdrawn, excepting \$298,500. Of the \$138,378,750 United States bonds of the funded loan of 1881, held for the same purpose, all were withdrawn excepting \$43,814,950. A large proportion of all these bonds was continued at the rate of three and one-half per centum per annum, and redeposited, as shown in the table in the appendix.

In addition to the large amounts withdrawn and deposited in these transactions, bonds of the funded loan of 1891, four and one-half per cents., and of the funded loan of 1907, four per cents., have been deposited and withdrawn to an aggregate of \$75,548,200.

The amount of bonds deposited during the fiscal year was \$276,899,700; of bonds withdrawn, \$277,527,350, so that the total movement of United States bonds held in trust for national banks was \$554,427,050.

SEMI-ANNUAL DUTY.

The semi-annual duty assessed upon and collected from the national banks by the Treasurer of the United States for the fiscal year is as follows:

On circulation	\$3, 121, 374 33
On deposits	4, 940, 945 12
On capital	431, 233 10
Total	8, 493, 552 55

This is the largest amount of semi-annual duty assessed and collected in one year since the establishment of the national banking system. It exceeds the amount for the fiscal year 1880 by \$901,782.12, and for the fiscal year 1879 by \$1,772,315.88.

The total amount of semi-annual duty collected by this office from the national banks for the fiscal years 1864 to 1881, as fully shown in the appendix, is:

On circulation	\$49, 062, 536 26
On deposits	52, 644, 349 23
On capital	7, 148, 136 41
Total	108, 855, 021 90

THE DEPOSIT AND DISBURSEMENT OF THE POSTAL REVENUES.

The first section of the act of March 3, 1849, as incorporated into section 3617 of the Revised Statutes, requires that "the gross amount of all moneys received from whatever source for the use of the United States * * * shall be paid by the officer or agent receiving the same into the Treasury, at as early a day as practicable, without any abatement or deduction on account of salary, fees, costs, charges, expenses, or claim of any description whatever." From this requirement the revenues of the Post Office are, however, excepted. By virtue of this exception the greater part of the postal revenues is received and disbursed by postmasters without actually going into the Treasury at all, being carried into and out of the Treasurer's accounts by warrants for the gross amounts involved issued at the end of each quarter. During the last fiscal year, of aggregate revenues amounting to nearly \$40,000,000, only \$15,000,000, or about two-fifths, was deposited in the Treasury, and of this amount more than three million dollars was appropriated by the government to make good the deficiency in the postal revenues.

Since the close of the fiscal year the system of making payments by drafts of the Postmaster-General on postmasters, which had grown up without any specific warrant of law, has been abolished; but even after this change nearly half of the revenues will continue to be disbursed outside of the Treasury. This consists of funds expended by postmasters, without draft or warrant, for the expenses of their offices and for salaries of postal employees, on vouchers which are charged in their accounts with the department. It is evident that disbursements so made from funds already in the postmaster's possession, cannot be so efficiently controlled as disbursements which can be made only upon a warrant previously issued by the head of the department. The Treasurer regards the requirement of the act of 1849, that the public moneys shall be deposited in the Treasury without diminution in any way as most salutary and important, and he believes that there is no sufficient reason for excepting from it the public moneys collected by the Post-Office Department. To correct this, it would be necessary to repeal the clause in section 3617 of the Revised Statutes making the exception, and, if

practicable, section 3861, permitting postmasters to pay their expenses directly out of their receipts, as well as section 4056, authorizing the transfer to contractors by means of "collection orders" of debts due to the Post-Office Department.

One other change is required to bring the Post Office under the system of accountability which applies to every other department. The revenues of the Post Office, unlike those of any other department, are not deposited to the credit of the Treasurer in his general account, but are carried to his credit in a special fund, over which the Treasury has no control. They are drawn out, not as the other funds of the government are, by the warrant of the Secretary of the Treasury countersigned by the First Comptroller, but by the warrant of the Postmaster-General countersigned by the Auditor of the Treasury for the Post-Office Department. To secure efficient control and uniform accountability they should, in the Treasurer's opinion, be deposited like all other revenues, without abatement, to the credit of the Treasurer's regular account, and be drawn out only on the warrant of the Secretary of the Treasury, based upon the requisition of the Postmaster-General.

THE REDEMPTION OF NATIONAL-BANK NOTES.

The amount of national-bank notes redeemed during the fiscal year shows a still further decrease as compared with previous years. The amount received for redemption was \$59,650,259.43, the smallest amount received in any year since the establishment of the present system of redemption, and two million dollars less than the amount received during the preceding fiscal year. In accordance with the recommendation made in the Treasurer's last annual report, the order requiring the charges for the transportation of national-bank notes for redemption to be paid by the senders, which had already been modified so as to permit the charges on notes clearly unfit for circulation to be paid from the 5 per cent. redemption fund, was revoked January 13, 1881, and since that date the transportation charges on all bank notes, whether fit or unfit for circulation, received by the Treasurer in multiples of \$1,000, have been defrayed out of the 5 per cent. fund. The effect of this order was shown in an increase of more than 60 per cent. in the redemptions of the last half of the fiscal year as compared with the preceding six months. This increase was entirely in worn, defaced, and mutilated notes, the notes fit for circulation assorted having fallen off \$647,000 in the same time.

Of the \$46,844,300 in notes assorted and charged to the banks of issue, \$6,763,600 were fit and \$40,080,700 unfit for circulation. The proportion of notes fit for circulation is much smaller than in any preceding year. In the fiscal year 1878, out of \$204,022,700 assorted, \$152,437,300, or nearly three-fourths, consisted of notes fit for circulation, while during the last year they constituted but a little more than one seventh of the amount redeemed. This falling off is undoubtedly due to the increased activity of business.

The proportion of notes of failed, liquidating, and reducing banks was greater than during any preceding year, the amount redeemed, which consisted principally of notes of reducing banks, being \$12,219,750, or more than one-fourth as great as the amount assorted and charged to the banks of issue. In no preceding year did this proportion reach one-seventh. This increase was due to the extensive reduction of bank circulation last spring during the pendency of the funding bill, when 140 banks within fifteen days surrendered nearly \$19,000,000 of their circulation by depositing lawful money for its retirement under the fourth

section of the act of June 20, 1874. The redemptions of this class of notes were increased by the fact that, as soon as practicable after the veto of the funding bill, the banks that had just reduced their circulation began to increase it again—at the expense of the government for preparing the notes—many of them upon the self-same bonds which they had just withdrawn. A large share of the newly issued notes immediately came in for redemption and was charged to the lawful money deposits previously made. In all cases where these notes were received in separate packages or in blocks the senders were required to pay the express charges on them, but in most instances they were so mixed with other notes that they could not be separated, and the charges for transporting and assorting them were defrayed out of the 5 per cent. fund. By this means the banks which thus reduced and increased their circulation were enabled to escape the expense of redeeming their notes, and to throw it upon the banks which maintained their full circulation. The amount of notes of reducing banks redeemed ran up from \$4,590,600 during the eight months preceding the large reduction of circulation to \$7,629,150 during the remaining four months of the fiscal year, and they still constitute about two-ninths of the national-bank notes redeemed.

Aside from the mere difficulty of properly apportioning the expenses of redemption, the Treasurer is more firmly than ever of the conviction that the power now possessed by the national banks of throwing up their circulation at will is wrong in principle, unnecessary, and dangerous. Under a sound system of currency the circulation can be reduced only by the act of the holders in presenting it for redemption. Under the present system the issuers can suddenly and arbitrarily contract it to any extent; and it may be for their interest to do this when there is a legitimate demand for all the currency in circulation or even more. There may be—in fact often is—a profit to the banks in withdrawing and selling their bonds when the circulation is already deficient. A bank, having issued circulating notes, should be held responsible for them until they are redeemed or it goes out of business. There is no sound reason why, while continuing to do business, it should be permitted to throw the burden of the redemption of its promissory notes upon the United States, and there is no obligation resting upon the United States to assume that burden. The privilege of surrendering circulation by depositing lawful money for its redemption is not necessary to correct redundancy in the circulation, since any real redundancy will be naturally corrected by the return of the notes by the holders. If a bank finds that its issues are being redeemed so rapidly as to destroy the profit, the obvious remedy is to refrain from reissuing the redeemed notes and to retire them as permitted by section 5167 of the Revised Statutes, which provides for their surrender in sums of \$1,000. Nor would the withdrawal of the privilege prevent banks from winding up their business and going into liquidation, inasmuch as the surrender of circulation by liquidating banks is made under prior and distinct provisions of law (sections 5220, 5221, and 5222, Revised Statutes).

Notwithstanding the decrease in redemptions and the increase in the proportion of notes of failed, liquidating, and reducing banks, on which no assessment can be levied, there was a slight decrease in the rate for the expenses of assorting as compared with the previous year. The number of notes assorted was 6,591,178, of which 539,245 were fit, and 6,051,933 unfit for circulation. The "costs for assorting," including salaries of bookkeepers, clerks, counters, and assorters, in the offices of the Treasurer and of the Comptroller of the Currency, printing and binding, stationery, and incidental expenses, were \$92,368.26, making the

average rate for each thousand notes \$14.01½, against \$14.38½ for the fiscal year 1880. The "charges for transportation" were \$33,843.86, which, when assessed upon \$46,844,300, redeemed and assorted, makes an average rate of 72½ cents for each \$1,000, as against 63½ cents for the preceding year. The increase is due to the payment out of the 5 per cent. fund of the charges for transportation on all the notes received during the last half of the fiscal year. The following statement shows, in a summary form, the amount of notes of each class assorted and the expenses of redemption during each of the seven years which have elapsed since the passage of the act of June 20, 1874:

Fiscal year.	Notes fit for circulation.	Notes unfit for circulation.	Notes of failed, liquidating, and reducing banks.	Total redeemed and assorted.	Total expenses of redemption.
1875	\$15,213,500	\$115,109,446	\$6,579,217	\$136,902,162	\$390,965 37
1876	97,478,700	78,643,155	24,927,900	201,049,755	365,193 31
1877	151,842,700	62,518,600	24,439,700	238,801,000	357,066 10
1878	151,786,609	51,629,800	11,852,100	215,268,500	317,942 48
1879	112,293,000	40,162,000	8,281,550	160,736,550	240,949 95
1880	24,977,600	29,860,000	6,500,800	61,338,400	143,728 39
1881	6,763,600	40,080,700	12,219,750	59,064,050	126,213 12
Total	560,355,700	418,003,700	94,801,017	1,073,160,417	1,842,057 72

The third section of the act of June 20, 1874, although requiring each national bank to "keep and have on deposit in the Treasury of the United States, in lawful money of the United States, a sum equal to five per centum of its circulation, to be held and used for the redemption of such circulation," declares further on that the bank notes on presentation to the Treasurer in multiples of \$1,000 "shall be redeemed in United States notes," and that each bank, on being notified of the redemption of its notes, shall deposit with the Treasurer "a sum in United States notes, equal to the amount of its circulating notes so redeemed." Since the passage of the act it has always been considered by the Treasurer and acquiesced in by the banks that the intent of these provisions was to establish a system of redemption of national-bank notes in United States notes, and that the requirement that the 5 per cent. deposit should be maintained in lawful money was governed by the subsequent provisions in the same section specifying the particular kind of lawful money, to wit: United States notes, in which the bank notes should be redeemed and deposits for the credit of the 5 per cent. fund made. He accordingly required all deposits for this purpose to be made in United States notes, declining all tenders of gold or silver coin, and at the same time recognized the right of holders of national-bank notes to demand and receive from him United States notes in redemption of their bank notes. The legality of this requirement having been questioned, the matter was referred to the Attorney-General, who held that both the redemption of bank notes and deposits for the 5 per cent. fund might be made in coin, declaring that "the government notes are promises to pay dollars; for such promises the thing promised may properly be substituted by the promisor."

A similar question arose concerning the deposits for the retirement of bank circulation under the fourth section of the act, which was decided in the same manner, so that a bank desiring to reduce its circulation may accomplish its object by depositing in the Treasury gold coin, or silver dollars, or United States notes. The original theory of this provision was that whenever the paper circulation of the country became excessive, the redundancy would be cured by the deposit by the banks of United States notes for the retirement of their circulation. Now, how-

ever, that the banks may reduce their circulation by the deposit of coin, it is evident that the original theory of the act is destroyed. In fact, the question was raised by banks desiring to reduce their circulation, who averred that it was difficult, if not impossible, to obtain United States notes for the purpose, plainly showing that banks may desire to reduce their circulation when the currency is already deficient.

RESTORATION OF SALARIES.

The Treasurer earnestly urges the restoration to their former amounts of the salaries of this office, which were reduced by the act of August 15, 1876.

The following is a list of the officers affected, their present salaries, the salaries proposed to be restored, and the amount required to effect the restoration in each case :

Title.	Present salary.	Former salary.	Amount asked to be restored to each.	Total.
Treasurer of the United States	\$6,000	\$6,500	\$500	\$500
Assistant treasurer of the United States	3,600	3,800	200	200
Cashier	3,600	3,800	200	200
Assistant cashier	3,200	3,500	300	300
Five chiefs of division	2,500	2,700	200	1,000
Chief clerk	2,500	2,700	200	200
Teller	2,500	2,700	200	200
Two tellers	2,500	2,700	100	200
Two assistant tellers	2,250	2,350	100	200
Assistant teller	2,000	2,200	200	200
Two principal bookkeepers	2,500	2,600	100	200
Principal bookkeeper reduced to asst. bookkeeper	2,400	2,500	100	100
Assistant bookkeeper	2,400	2,500	100	100
Total increase				2,600

The number of persons affected by the reduction was 22, while the entire saving made was only \$3,900. Two of the positions have since been abolished, so that the number whose salaries it is proposed to restore is now 20, and the amount required but \$3,600. This amount, which represents only the salaries of three clerks of the lowest grade, and is insignificant when compared with the aggregate amount appropriated for salaries for this office, has nevertheless inflicted hardship upon 20 officers upon whom are devolved duties of great importance and pecuniary responsibility. How grave their responsibilities are may be inferred from the following statement of the duties of this office.

All moneys deposited in the Treasury of the United States at all of the various sub-treasuries and depositories are placed to the credit of the Treasurer of the United States and can be drawn out only by his draft; all of the various classes of paper currency of the United States are issued and redeemed through his office; he has custody of the bonds deposited by national banks for the security of their circulation and public deposits, and assesses and collects the semi-annual duty on their capital, circulation, and deposits; he redeems and assort the notes of all the national banks, redeems all bonds of the United States maturing or called in for redemption, pays by his check all dividends of interest on registered stock of the 3½, 4, and 4½ per cent. funded loans, receives, counts, and examines all coupons from United States bonds paid by the several assistant treasurers, has custody of the Indian and other trust funds, pays the salaries and mileage of the members of the House of Representatives, and performs numerous other duties connected with the receipt, custody, and disbursement of the funds of the United States. In

addition to these general duties, he has direct charge of the Treasury Office at Washington, which performs substantially the same duties as those performed by a sub-treasury, including the receipt and payment of money, the keeping of accounts with disbursing officers, the payment of interest on the public debt, and the like. He also performs the duties formerly intrusted to the commissioners of the sinking fund of the District of Columbia, and, in this capacity, has entire charge and control of the management of the funded debt of the District.

During the last seven years the average annual amount in round numbers of United States currency issued by him has been \$94,000,000; of United States currency redeemed, \$111,000,000; of national-bank notes redeemed and assorted, \$157,000,000; of United States bonds redeemed, \$183,617,626; of coin coupons paid, \$44,000,000; of quarterly interest checks issued, \$24,000,000 (the number issued during the last year being more than 305,000); of semi-annual duty collected, \$7,300,000; of bonds on deposit for security of national banks, \$371,000,000; of drafts drawn on warrants, \$673,000,000; and of moneys transferred from one office to another, under his direction, \$752,000,000. The aggregate amount involved in the above transactions was \$16,910,000,000. The average number of persons employed in his office during this period was 395.

In consideration of the growing importance and responsibility of his office, the salary of the Treasurer was increased from time to time until 1866, when it was fixed at \$6,500. The duties of the office were afterwards greatly increased by devolving upon the Treasurer the entire charge of the redemption and assortment of national-bank notes, under the act of June 20, 1874; the payment of dividends to the creditors of the Freedman's Savings Bank; the issuing of the checks for registered interest on the funded loans; the custody and payment of the funds of the District of Columbia; the management of the funded debt of the District, and the custody of the sinking fund for its extinguishment; the custody of the Indian trust fund and of the Pacific Railroad sinking funds; the issue and redemption of silver certificates; and the distribution of the standard silver dollars and fractional silver coin. This immense addition to the labors and responsibilities of his office did not, however, prevent the reduction of his salary, which was cut down, along with the others mentioned.

Since the appointment of the present Treasurer on July 1, 1877, the force of his office, notwithstanding the increase in its duties and responsibilities, has been reduced from 405 to 286 persons, and the amount annually expended for salaries, from \$473,927.86 to \$346,331.92, a reduction of nearly 30 per cent. in number, and of nearly 27 per cent. in amount. Since 1875 the number of employees has been reduced 262, or not far from one-half, and the annual appropriation has been reduced \$234,244. The amount asked for, to restore the salaries of the officers of this office, is but little more than one and one-half per cent. of this amount, and would still leave a net reduction in the appropriation as compared with 1875 of more than \$230,000. As these salaries were fixed by sections 2 and 3 of the act of March 3, 1875 (18 Statutes, 397, 399), the only action necessary to effect the restoration seems to be to insert in the appropriation bill the amount required to pay them at the rates fixed by law.

Very respectfully,

JAS. GILFILLAN,
Treasurer of the United States.

HON. WILLIAM WINDOM,
Secretary of the Treasury.

APPENDIX.

No. 1.—RECEIPTS and EXPENDITURES for the FISCAL YEAR 1881, as shown by WARRANTS issued.

Receipts covered in to the credit of—		Issue of notes and bonds.	Net receipts.	Repayments to appropriations.	Counter credits to appropriations.	Total.
Customs.....			\$198,150,076 02		\$77,111 77	\$199,111,576 89
Internal Revenue.....			185,264,385 51	\$874,789 10	74 65	185,285,956 48
Land.....			2,201,963 17	20,896 32		2,201,963 17
Miscellaneous Sources.....			25,156,367 87			25,156,367 87
Total Net Revenue.....			360,782,292 57			
Public Debt—						
Funded Loan of 1907.....		\$678,200 00				
Silver Certificates.....		40,912,000 00				
Certificates of Deposit (act of June 8, 1872).....		17,615,000 00				
United States Notes.....		54,545,324 00				
Interest on the Public Debt.....			112,750,324 00			112,750,324 00
War Department Appropriations.....				162,631 01		162,631 01
Navy Department Appropriations.....				1,092,774 76		1,296,144 50
Interior Department Appropriations.....				746,309 00	203,369 74	5,698,992 83
Interior Civil Appropriations.....				1,556,555 87	4,952,683 83	1,908,022 51
Treasury Proper Appropriations.....				88,008 12	431,446 64	98,860 60
Treasury Proper Appropriations.....				1,077,123 82	10,852 48	1,861,583 03
Diplomatic Appropriations.....				62,489 91	784,459 21	82,102 72
Quarterly Salaries Appropriations.....				25 44	19,612 81	25 44
Judiciary Appropriations.....				190,992 42	64,369 23	255,361 65
Total Receipts.....			474,382,826 57	5,872,596 77	6,544,000 86	496,949,422 70
Balance, as shown by Warrants issued, June 30, 1880.....						208,791,821 88
Total.....						690,740,744 58
Expenditures authorized by warrants from appropriations on account of—		Net expenditures.	Repayments of amounts unpended.	Amounts re-credited to appropriations.	Total.	
Customs, Light-houses, Public Buildings, &c.....						\$19,451,822 96
Internal Revenue.....		\$18,499,422 09	\$874,789 10	\$77,111 77		5,026,186 27
Interior Civil.....		5,004,167 80	20,896 32	74 65		8,626,429 53
Treasury Proper.....		8,605,458 56	88,008 12	10,852 48		24,867,680 72
Treasury Proper.....		24,768,820 11	1,077,123 82	784,459 21		28,690,103 14
Diplomatic.....		1,062,964 92	62,489 91	19,612 81		1,176,667 64

Quarterly Salaries.....	531, 211 85	35 44	531, 237 89
Judiciary.....	5, 918, 589 78	190, 892 43	4, 168, 561 43
Net Civil and Miscellaneous Expenditures		64, 309 23	
War Department.....			41, 762, 005 05
Navy Department.....			21, 385, 064 49
Interior Department.....			58, 561, 683 22
Interest on the Public Debt.....			82, 071, 872 19
Premium on Bonds Purchased.....			1, 061, 248 78
Total Net Expenditures.....			
Redemption of the Public Debt—			
Gold Certificates.....	2, 221, 680 00		
Silver Certificates.....	2, 119, 740 00		
Certificates of Deposit (act of June 8, 1872).....	20, 155, 000 00		
Refunding Certificates.....	678, 200 00		
United States Notes.....	54, 545, 334 00		
Fractional Currency.....	109, 001 05		
Old Demand Notes.....	54, 250 00		
Oregon War Debt.....	2, 000 00		
One-year Notes of 1863.....	2, 500 00		
Two-year Notes of 1863.....	12, 340 00		
Compound Interest Notes.....	15, 183, 000 00		
Loan of February, 1861.....	16, 712, 450 00		
Loan of July and August, 1861.....	7, 037, 100 00		
Loan of 1863 (81a).....	2, 750 00		
7-30s of 1864 and 1865.....	300 00		
7-90s of 1861.....	21, 300 00		
8-20s of 1862.....	8, 400 00		
8-20s of 1864.....	37, 300 00		
8-20s of 1865.....	9, 016, 150 00		
10-40s of 1864.....	143, 150 00		
Consols of 1865.....	869, 150 00		
Consols of 1867.....	337, 400 00		
Consols of 1868.....	42, 769, 400 00		
Funded Loan of 1881.....	1, 000 00		
Texas Indemnity Stock.....			
Total Expenditures.....	165, 152, 335 05		165, 152, 335 05
Balance, as shown by Warrants Issued, June 30, 1881.....	435, 865, 222 64	5, 872, 565 77	438, 281, 818 77
Total.....			252, 458, 925 81
			690, 740, 744 58



No. 2.—COMPARATIVE STATEMENT of RECEIPTS for the fiscal years 1880 and 1881, as shown by WARRANTS issued.

Fiscal year.	Customs.	Internal revenue.	Lands.	Miscellaneous sources.	Total net revenue.
1880	\$186,522,064 60	\$124,009,378 92	\$1,016,506 60	\$21,978,665 86	\$333,526,610 98
1881	198,159,676 02	135,264,385 51	2,201,893 17	25,156,867 87	360,782,222 57
Increase in 1881..	11,637,611 42	11,255,011 59	1,185,386 57	3,177,702 01	27,255,661 59

No. 3.—COMPARATIVE STATEMENT of EXPENDITURES for the fiscal years 1880 and 1881, as shown by WARRANTS issued.

Fiscal year.	Interest and premium on public debt.	Civil and miscellaneous.	War Department.	Navy Department.	Interior Department.	Total net expenditures.
1880	\$98,552,895 53	\$54,713,529 76	\$38,116,916 22	\$13,536,964 74	\$62,722,631 53	\$267,642,957 78
1881	83,569,989 96	64,416,324 71	40,466,460 55	15,686,671 66	56,573,440 71	260,712,867 59
Decr. 1881.	14,982,905 57				6,149,190 82	6,930,070 19
Incr. 1881.		9,702,794 95	2,349,544 33	2,149,686 92		

No. 4.—COMPARATIVE STATEMENT of BALANCES in the TREASURY at the close of the fiscal years 1880 and 1881.

Balance June 30, 1880, as shown by Warrants issued.....					\$203,791,321 88
Net Revenues 1881.....					\$360,782,222 57
Net Expenditures 1881.....					260,712,867 59
Excess of Revenues over Expenditures.....					100,069,454 98
					203,860,776 86
Public debt.	Issues during fiscal year.	Redemptions during fiscal year.	Excess of issues over redemptions.	Excess of redemptions over issues.	
Bonds and Securities.....		\$85,323,380 00		\$85,323,380 00	
Funded Loan of 1907 ..	\$678,200 00		\$678,200 00		
Silver Certificates	40,912,000 00	2,119,740 00	38,792,260 00		
Gold Certificates		2,221,680 00		2,221,680 00	
Certificates of Deposit ..	17,615,000 00	20,155,000 00		2,540,000 00	
Refunding Certificates ..		678,200 00		678,200 00	
United States Notes	54,545,334 00	54,545,334 00			
Fractional Currency		109,001 05		109,001 05	
Total	113,750,534 00	165,152,335 05	39,470,400 00	90,872,261 05	
Net excess of Redemptions over Issues					51,401,801 05
Balance June 30, 1881, as shown by Warrants issued					255,458,825 11

No. 5.—EXPLANATORY STATEMENT of the DIFFERENCE between the BALANCE in the Treasury June 30, 1881, as shown by WARRANTS issued, and the CASH, as shown by the Public Debt Statement.

The balance in the Treasury June 30, 1881, as shown by Warrants issued (Statement No. 1) was	\$252, 458, 925 81	
The cash in the Treasury June 30, 1881, as shown by the Public Debt Statement of July 1, 1881, was	249, 363, 415 35	
The difference amounting to		\$3, 095, 510 46
is explained in part by the fact that transcripts of the general account containing reports of receipts into the Treasury prior to July 1, 1881, were not received by the Treasurer until after that date from the following offices, viz:		
Sub-Treasury U. S., Boston, Mass.	139, 028 40	
Sub-Treasury U. S., Cincinnati, Ohio	8, 992 08	
Sub-Treasury U. S., Chicago, Ill.	53, 034 99	
Sub-Treasury U. S., New Orleans, La.	21, 028 71	
Sub-Treasury U. S., Saint Louis, Mo.	73, 752 89	
Sub-Treasury U. S., San Francisco, Cal	236, 907 57	
Depository U. S., Tucson, Ariz.	2, 843 40	
National Bank Depositaries	2, 073, 665 91	
	2, 609, 255 93	
Less amount not covered by Warrants	639, 489 44	
	1, 969, 766 49	
The remainder of the difference consists of the following items, viz:		
Certificates of deposit (act of June 8, 1872) in Treasurer's balance, but not in that of the Public Debt Statement.	125, 000 00	
Unavailable cash included in the Treasurer's balance but not in that of the Public Debt Statement.	1, 000, 743 97	
		3, 095, 510 46

No. 6.—BALANCES standing to the credit of DISBURSING OFFICERS and AGENTS of the UNITED STATES June 30, 1881.

Office in which deposited.	Amount.
Treasury U. S., Washington, D. C.	\$1, 412, 529 18
Sub-Treasury U. S., Baltimore, Md.	208, 356 15
Sub-Treasury U. S., Boston, Mass.	863, 226 67
Sub-Treasury U. S., Chicago, Ill.	1, 262, 135 92
Sub-Treasury U. S., Cincinnati, Ohio	100, 615 61
Sub-Treasury U. S., New Orleans, La.	377, 557 57
Sub-Treasury U. S., New York, N. Y.	13, 848, 276 54
Sub-Treasury U. S., Philadelphia, Pa.	610, 301 61
Sub-Treasury U. S., Saint Louis, Mo.	746, 668 73
Sub-Treasury U. S., San Francisco, Cal	2, 044, 783 47
Depository U. S., Tucson, Ariz.	70, 208 41
National Bank Depositaries	3, 391, 648 02
	24, 936, 307 88

No. 7.—RECEIPTS and EXPENDITURES on account of the POST-OFFICE DEPARTMENT for the fiscal year 1881, as shown by WARRANTS paid.

Receipts covered into the Treasury by Warrants ..	\$15, 054, 961 28
Receipts by Postmasters	24, 702, 703 44
Total net receipts	39, 757, 664 72
Balance due the United States June 30, 1880	2, 540, 591 43
Total	42, 298, 256 15
Expenditures by the Treasurer on Warrants	13, 842, 231 67
Expenditures by Postmasters	24, 702, 703 44
Total expenditures	38, 544, 935 11
Balance due the United States June 30, 1881	3, 753, 321 04
Total	42, 298, 256 15

**No. 8.—UNAVAILABLE FUNDS of the GENERAL TREASURY and of the
POST-OFFICE DEPARTMENT, June 30, 1881.**

The following items were unavailable on June 30, 1881, viz.:

On deposit with the following States under the act of June 23, 1836:—

Maine	\$955,838 25
Vermont	669,086 79
New Hampshire	669,086 79
Massachusetts	1,238,173 58
Connecticut	764,670 60
Rhode Island	382,335 30
New York	4,014,520 71
Pennsylvania	2,867,514 78
New Jersey	764,670 60
Ohio	2,007,260 34
Indiana	660,254 44
Illinois	477,919 14
Michigan	286,751 49
Delaware	286,751 49
Maryland	955,838 25
Virginia	2,198,427 99
North Carolina	1,433,757 39
South Carolina	1,051,422 09
Georgia	1,051,422 09
Alabama	669,086 79
Louisiana	477,919 14
Mississippi	382,335 30
Tennessee	1,433,757 39
Kentucky	1,433,757 39
Missouri	382,335 30
Arkansas	286,751 49

Total on deposit with the States	\$28,101,644 81
Deficits and Defaults, Branch Mint, U. S., San Francisco, Cal., 1857 to 1869	419,243 84
Default, Branch Mint U. S., Dahlonega, Ga., 1861, at the outbreak of the Rebellion	27,950 03
Branch Mint U. S., Charlotte, N. C., 1861, at the outbreak of the Rebellion	32,000 00
Depository U. S., Galveston, Tex., 1861, at the outbreak of the Rebellion	778 66
Depository U. S., Baltimore, Md., 1866	547 50
Deficit, Depository U. S., Santa Fé, N. Mex., 1866, short in remittance	249 90
Failure, Venango National Bank of Franklin, Pa., 1866	198,932 67
First National Bank of Selma, Ala., 1867	34,787 29
Default, Sub-Treasury U. S., New Orleans, La., 1867, May and Whitaker	675,325 22
Sub-Treasury U. S., New Orleans, La., 1867, May property	5,666 31
Deficit, Sub-Treasury U. S., New York, 1867, counterfeit 7.30s.	8,750 81
Deficits, Sub-Treasury U. S., New York, 1867 to 1879	9,425 67
Default, Depository U. S., Pittsburgh, Pa., 1867	2,126 11
Depository U. S., Baltimore, Md., 1867	6,900 77
Depository U. S., Baltimore, Md., 1870	1,196 87
Deficit, Treasury U. S., Washington, D. C., 1875	650 61
Treasury U. S., Washington, D. C., 1876	555 85
Total	1,419,987 81
Total	29,521,632 72

The Post-Office Department Balance is \$3,753,321.04, of which the following items were unavailable on June 30, 1881, viz.:

Default, Sub-Treasury U. S., New Orleans, La., 1861, at the outbreak of the Rebellion	\$31,164 44
Depository U. S., Savannah, Ga., 1861, at the outbreak of the Rebellion	205 76
Depository U. S., Galveston, Tex., 1861, at the outbreak of the Rebellion	83 26
Depository U. S., Little Rock, Ark., 1861, at the outbreak of the Rebellion	5,823 50
Failure, Merchants' National Bank of Washington, D. C., 1866	2,801 00
Total	\$40,078 96

RECAPITULATION.

General Treasury Moneys unavailable June 30, 1881	\$28,521,632 72
Post-Office Department Moneys unavailable June 30, 1881	40,078 96
Total unavailable	\$29,561,710 78

No. 9. — Number of NATIONAL BANKS ORGANIZED, FAILED, and in VOLUNTARY LIQUIDATION to June 30, 1881.

The number of National Banks which had deposited securities for their circulation to June 30, 1880, was	2,485
Organized during fiscal year 1881	54
Total number of National Banks organized to June 30, 1881	2,539
Failed prior to July 1, 1880	86
Failed during the fiscal year 1881	0
Total number of failed National Banks June 30, 1881	86
In voluntary liquidation prior to July 1, 1880	297
Went into voluntary liquidation during the fiscal year 1881	20
Total number of National Banks in voluntary liquidation June 30, 1881	317
Number of National Banks doing business June 30, 1881	2,136
Total	2,539

No. 10.—NATIONAL BANKS which went into VOLUNTARY LIQUIDATION during the fiscal year 1881.

Place.	State.	Title.
Adams	New York	Hungerford National Bank.
Americus	Georgia	First National Bank.
Baraboo	Wisconsin	First National Bank.
Cannon Falls	Minnesota	First National Bank.
Coshocton	Ohio	First National Bank.
Green Spring	Ohio	First National Bank.
Houston	Texas	National Exchange Bank.
Huntington	Indiana	First National Bank.
Laurens	Iowa	First National Bank.
Marshall	Michigan	National Bank of Michigan.
Mechanicsburg	Ohio	Farmers' National Bank.
Minneapolis	Minnesota	Merchants' National Bank.
New Castle	Indiana	Bundy National Bank.
Roseton	New York	First National Bank.
Seneca Falls	New York	First National Bank.
Three Rivers	Michigan	Manufacturers' National Bank.
Ton's River	New Jersey	Ocean County National Bank.
Vineland	New Jersey	Vineland National Bank.
Watertown	New York	First National Bank.
Windsor	Vermont	Ascutney National Bank.

No. 11.—SEMI-ANNUAL DUTY assessed upon and collected from **NATIONAL BANKS** by the **TREASURER OF THE UNITED STATES** for the fiscal years from 1864 to 1881, inclusive.

Fiscal year.	On circulation.	On deposits.	On capital.	Total.
1864.....	\$53,193 32	\$95,911 87	\$18,432 07	\$167,537 26
1865.....	733,247 50	1,087,530 86	133,251 15	1,954,029 00
1866.....	2,106,785 30	2,633,102 77	406,947 74	5,146,835 81
1867.....	2,868,636 78	2,050,180 09	321,881 86	5,240,698 73
1868.....	2,946,343 07	2,564,143 44	306,781 67	5,817,268 18
1869.....	2,957,416 73	2,614,553 58	312,918 68	5,884,889 99
1870.....	2,949,744 13	2,614,787 61	375,962 26	5,940,474 00
1871.....	2,987,021 69	2,802,840 85	385,292 13	6,175,154 67
1872.....	3,193,570 03	3,120,964 37	389,356 27	6,703,910 67
1873.....	3,353,186 13	3,196,569 29	454,891 51	7,004,646 93
1874.....	3,404,483 11	3,209,967 72	469,048 02	7,083,498 85
1875.....	3,283,450 89	3,514,265 39	507,417 76	7,305,134 04
1876.....	3,091,795 76	3,505,129 64	632,296 16	7,229,221 56
1877.....	2,900,957 53	3,451,965 38	660,784 90	7,013,707 81
1878.....	2,948,047 08	3,273,111 74	560,296 83	6,781,455 65
1879.....	3,009,647 16	3,309,668 90	401,920 61	6,721,236 67
1880.....	3,153,635 63	4,058,710 61	379,424 19	7,591,770 43
1881.....	3,121,374 33	4,940,945 12	431,233 10	8,493,552 55
Total.....	49,062,536 26	52,644,349 23	7,148,186 41	108,855,071 90

No. 12.—BONDS and STOCKS of the **INDIAN TRUST FUND** in custody of the **Treasurer of the United States**, June 30, 1881, under the act of June 10, 1876.

Class of Bonds.	Registered.	Coupon.	Total.
<i>State, Railway, and Canal Bonds.</i>			
Arkansas: Funded Debt.....		\$168,000 00	\$168,000 00
Florida: State Stocks.....		132,000 00	132,000 00
Indiana: Wabash and Erie Canal Bonds.....		6,000 00	6,000 00
Louisiana: State Stocks.....		37,000 00	37,000 00
Maryland: State Stocks.....	\$8,350 17		8,350 17
North Carolina: State Stocks.....		192,000 00	192,000 00
South Carolina: State Stocks.....		125,000 00	125,000 00
Tennessee: State Stocks.....	191,666 66½	144,000 00	335,666 66½
Tennessee: Nashville and Chattanooga Railroad Bonds.....		121,000 00	121,000 00
Virginia: State Stocks.....		581,800 00	581,800 00
Virginia: Chesapeake and Ohio Canal Bonds.....		13,000 00	13,000 00
<i>United States Bonds.</i>			
Pacific Railway Bonds, sixes.....	280,000 00		280,000 00
Loan of July and August, 1861, sixes.....	500 00		500 00
Funded Loan of 1881, 3½ per cents.....	2,186,050 00		2,186,050 00
Total.....	2,666,566 83½	1,519,800 00	4,186,366 83½

No. 13.—STATEMENT by LOANS of UNITED STATES BONDS held in TRUST for NATIONAL BANKS June 30, 1881, and of CHANGES during the FISCAL YEAR 1881, in CHARACTER of BONDS HELD.

Title of Loan.	Bonds held in trust June 30, 1880.				Deposits and Withdrawals during fiscal year.				Bonds held in trust June 30, 1881.			
	For circulation.		For public deposits.		For circulation.		For public deposits.		For circulation.		For public deposits.	
	For circulation.	Total.	Deposited.	Withdrawn.	Deposited.	Withdrawn.	Deposited.	Withdrawn.	For circulation.	For public deposits.	Total.	
6 PER CENT. COIN.												
Loan of February, 1861.....	\$2,092,000	\$2,130,000	\$3,000	\$2,033,000	.....	.....	.....	.....	\$62,000	\$7,000	\$69,000
Loan of July and August, 1861.....	34,249,050	35,224,850	8,313,750	37,497,000	.....	.....	.....	.....	1,230,200	51,600	177,400
Loan of 1863 (81s).....	17,329,100	18,056,600	898,350	18,116,750	.....	.....	.....	.....	125,900	11,400	122,100
Oregon War Debt.....	.....	38,700	.....	.....	.....	.....	.....	.....	110,700	.....	88,700
Consols of 1867.....	3,000	3,000	.....	3,000	.....	.....	.....	.....	.....	.....	.....
Consols of 1868.....	15,000	15,000	.....	15,000	.....	.....	.....	.....	.....	.....	.....
5 PER CENT. COIN.												
Ten-Forties of 1864.....	1,379,900	1,379,900	.....	1,308,400	.....	.....	.....	.....	71,500	.....	71,500
Funded Loan of 1861.....	138,378,750	142,629,650	57,016,600	151,580,400	.....	.....	.....	.....	43,814,950	1,401,000	45,215,950
4½ PER CENT. COIN.												
Funded Loan of 1861.....	37,760,950	38,705,950	3,409,100	8,569,500	.....	.....	.....	.....	32,600,550	897,500	33,498,050
4 PER CENT. COIN.												
Funded Loan of 1867.....	128,076,300	133,844,400	15,575,500	47,994,100	.....	.....	.....	.....	93,657,700	6,440,600	100,098,300
CONTINUED AT 3½ PER CENT.												
Loan of July and August, 1861, sixes.....	.....	.....	40,213,550	29,000	.....	.....	.....	.....	40,184,550	1,513,200	41,697,750
Loan of 1863 (81s), sixes.....	.....	.....	17,971,250	38,000	.....	.....	.....	.....	17,892,250	828,100	18,688,350
Funded Loan of 1861, fives.....	.....	.....	128,451,900	.....	.....	.....	.....	.....	128,451,900	4,075,400	132,527,300
6 PER CENT. CURRENCY.												
Pacific Railway Bonds.....	4,383,000	4,401,000	79,000	883,000	.....	.....	.....	.....	3,564,000	33,000	3,597,000
Personal Bonds.....	.....	330,000	.....	.....	.....	.....	.....	.....	.....	330,000	330,000
Total.....	361,652,050	376,759,050	268,862,000	268,068,150	10,037,700	9,519,200	.....	.....	380,505,900	15,625,500	376,131,400

United States Bonds deposited during fiscal year 1881..... \$276,899,700
 United States Bonds withdrawn during fiscal year 1881..... 277,527,350

Total movement..... 554,427,050

No. 14.—UNITED STATES CURRENCY, of each issue, OUTSTANDING at the close of each fiscal year from 1862 to 1881.

Issue.	1862.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.
Old Demand Notes.....	\$51,105,235 00	\$3,384,000 00	\$790,037 50	\$472,608 50	\$272,162 75	\$208,432 50	\$143,912 00	\$123,739 25	\$106,256 00	\$96,505 50
United States Notes.....	96,020,000 00	357,646,599 00	447,300,203 10	431,068,427 09	400,780,305 85	371,763,597 00	356,000,000 00	356,000,000 00	356,000,000 00	356,000,000 00
One and Two Year Notes.....	172,620,550 00	50,625,170 00	8,439,540 50	1,325,889 50	716,212 00	347,773 00	716,212 00	347,773 00	253,952 00	205,982 00
Compound Interest Notes.....	6,080,000 00	191,721,470 00	172,389,941 00	124,774,981 00	54,608,230 00	3,063,410 00	3,063,410 00	3,063,410 00	2,191,670 00	814,280 00
Fractional Currency.....	22,324,263 10	25,033,128 76	27,000,875 36	28,474,923 02	32,727,908 47	32,114,637 36	39,878,684 48	40,582,874 56		
Total	147,725,235 00	411,223,045 00	649,004,073 70	698,918,800 25	608,870,825 46	536,567,623 02	444,198,262 47	391,649,558 61	398,430,562 48	397,699,652 06
Issue.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.
Old Demand Notes.....	\$88,296 25	\$79,967 50	\$76,732 50	\$70,107 50	\$66,917 50	\$63,962 50	\$62,297 50	\$61,470 00	\$60,975 00	\$60,535 00
United States Notes.....	357,500,000 00	356,000,000 00	381,999,073 00	375,771,590 00	369,772,284 00	359,764,332 00	346,681,016 00	346,681,016 00	346,681,016 00	346,681,016 00
One and Two Year Notes.....	178,222 00	148,155 00	130,805 00	114,175 00	105,405 00	96,285 00	90,475 00	86,845 00	82,815 00	80,715 00
Compound Interest Notes.....	623,010 00	499,780 00	429,080 00	371,470 00	331,260 00	300,260 00	274,780 00	260,650 00	243,310 00	235,280 00
Fractional Currency.....	40,855,835 27	44,799,365 44	45,912,003 34	42,123,424 19	34,446,595 39	20,403,137 84	18,547,768 77	15,842,610 11	15,590,398 70	15,481,891 65
Total	389,245,863 52	401,527,267 94	428,547,603 84	418,458,756 69	404,722,461 89	390,627,976 84	363,656,337 27	362,832,591 11	362,659,008 70	362,538,437 65

No. 15.—REDEMPTIONS for the fiscal year 1881, and total redemptions to June 30, 1881, of UNITED STATES CURRENCY and of notes of FAILED, LIQUIDATING, and REDUCING NATIONAL BANKS.

Issue.	Redemptions (net value).			Deductions on account of mutilations.			Total face value of notes redeemed.
	In fiscal year.		To June 30, 1881.	In fiscal year.		To June 30, 1881.	
	To June 30, 1880.			To June 30, 1880.			
Old Demand Notes.....	\$59,966,896 25	\$440 00	\$59,967,336 25	\$2,131 25	\$2,131 25	\$59,969,467 50	
United States Notes.....	1,232,773,064 50	54,545,324 00	1,287,318,388 50	151,829 50	160,954 50	1,287,479,353 00	
One and Two Year Notes.....	210,916,793 00	2,100 00	210,918,893 00	392 00	480 00	210,919,296 00	
Compound Interest Notes.....	296,351,650 00	8,030 00	296,359,680 00	480 00	480 00	296,360,160 00	
Fractional Currency.....	353,008,229 91	100,001 05	353,117,230 96	141,144 76	202 12	353,258,577 84	
Silver Certificates.....	8,643,720 00	2,119,740 00	10,763,470 00	1,886 25	86 10	10,763,470 00	
Notes of failed, liquidating, and reducing National Banks.....	97,410,734 75	14,283,829 90	111,694,564 65	1,886 25	1,472 35	111,697,537 00	
Total.....	2,220,071,098 41	71,088,974 95	2,300,141,073 36	297,363 76	9,413 22	2,300,447,860 34	

No. 16.—UNITED STATES CURRENCY of each issue and denomination ISSUED, REDEEMED, and OUTSTANDING at the close of the fiscal year 1881.

OLD DEMAND NOTES.

[Issue began August 26, 1861, and ended March 5, 1862.]

Denomination.	Total issued.	Redeemed to June 30, 1880.	Redeemed during fiscal year.	Redeemed to June 30, 1881.	Outstanding June 30, 1881.
5s	\$21,800,000 00	\$21,775,880 00	\$170 00	\$21,775,050 00	\$23,950 00
10s	20,030,000 00	20,007,665 00	210 00	20,007,875 00	22,125 00
20s	18,200,000 00	18,185,480 00	60 00	18,185,540 00	14,460 00
Total	60,030,000 00	59,969,025 00	440 00	59,969,465 00	60,535 00

UNITED STATES NOTES, NEW ISSUE.

[Issue began April 2, 1862, and ceased April 19, 1869.]

Denomination.	Total issued.	Redeemed to June 30, 1880.	Redeemed during fiscal year.	Redeemed to June 30, 1881.	Outstanding June 30, 1881.
1s	\$28,351,848 00	\$27,510,430 45	\$15,015 10	\$27,525,445 55	\$825,902 45
2s	34,071,128 00	33,386,228 80	21,418 40	33,407,647 20	663,480 80
5s	101,000,000 00	99,374,070 75	220,679 50	99,594,750 25	1,405,249 75
10s	118,010,000 00	112,468,929 00	351,262 00	112,820,191 00	5,189,809 00
20s	102,920,000 00	98,702,481 00	366,326 00	99,068,807 00	3,851,193 00
50s	30,055,200 00	29,497,485 00	44,000 00	29,541,485 00	513,715 00
100s	40,000,000 00	39,175,190 00	70,300 00	39,245,490 00	754,510 00
500s	58,986,000 00	58,480,000 00	31,500 00	58,511,500 00	474,500 00
1,000s	155,928,000 00	155,258,500 00	43,000 00	155,301,500 00	626,500 00
Unknown		135,000 00		135,000 00	
					14,304,860 00
Deduct for unknown denominations destroyed in Chicago fire					135,000 00
Total	669,321,676 00	653,988,315 00	1,163,501 00	655,151,816 00	14,169,860 00

UNITED STATES NOTES, ISSUE OF 1869.

[Issue began October 19, 1869, and ceased July 25, 1874.]

Denomination.	Total issued.	Redeemed to June 30, 1880.	Redeemed during fiscal year.	Redeemed to June 30, 1881.	Outstanding June 30, 1881.
1s	\$42,456,812 00	\$41,539,144 05	\$180,009 20	\$41,719,153 25	\$737,658 75
2s	50,511,920 00	49,331,892 20	301,654 80	49,633,547 00	878,373 00
5s	50,541,760 00	39,998,845 75	2,024,319 00	42,023,164 75	8,558,595 25
10s	85,221,240 00	58,053,655 00	2,980,585 00	61,034,240 00	24,187,000 00
20s	73,162,400 00	46,774,294 00	2,550,104 00	49,324,398 00	23,838,002 00
50s	30,200,000 00	25,743,180 00	570,870 00	26,314,050 00	3,885,950 00
100s	37,104,000 00	27,609,580 00	1,068,570 00	28,678,150 00	8,424,850 00
500s	44,890,000 00	44,341,500 00	101,500 00	44,443,000 00	447,000 00
1,000s	79,700,000 00	68,028,000 00	4,062,000 00	72,090,000 00	7,610,000 00
Unknown		865,000 00		865,000 00	
					78,567,429 00
Deduct for unknown denominations destroyed in Chicago fire					865,000 00
Total	493,828,132 00	402,285,091 00	13,840,612 00	416,125,703 00	77,702,429 00

No. 16.—UNITED STATES CURRENCY, &c.—Continued.

UNITED STATES NOTES, ISSUE OF 1874.

[Issue began July 13, 1874, and ceased September 13, 1875.]

Denomination.	Total issued.	Redeemed to June 30, 1880.	Redeemed during fiscal year.	Redeemed to June 30, 1881.	Outstanding June 30, 1881.
1s	\$18,988,000 00	\$18,274,808 00	\$269,307 00	\$18,544,115 00	\$443,885 00
2s	16,520,000 00	15,584,233 00	413,416 00	15,997,649 00	522,351 00
50s	24,480,000 00	10,873,645 00	1,238,770 00	12,112,415 00	12,347,585 00
500s	28,000,000 00	21,294,000 00	2,149,500 00	23,443,500 00	4,556,500 00
Total	87,968,000 00	66,026,686 00	4,070,993 00	70,097,679 00	17,870,321 00

UNITED STATES NOTES, ISSUE OF 1875.

[Issue began July 20, 1875, and ceased June 20, 1879.]

Denomination.	Total issued.	Redeemed to June 30, 1880.	Redeemed during fiscal year.	Redeemed to June 30, 1881.	Outstanding June 30, 1881.
1s	\$26,212,000 00	\$20,834,054 20	\$2,570,597 60	\$23,404,651 80	\$2,807,348 20
2s	23,038,000 00	14,756,657 80	3,476,414 40	18,233,072 20	4,802,927 80
5s	46,180,000 00	18,985,190 00	4,760,741 00	23,745,931 00	22,434,069 00
10s	23,660,000 00	6,225,950 00	1,716,759 00	7,942,709 00	15,717,291 00
20s	25,000,000 00	6,305,798 00	1,445,910 00	7,751,708 00	17,248,292 00
50s	2,000,000 00	294,250 00	134,045 00	428,295 00	1,571,705 00
100s	16,200,000 00	3,709,180 00	1,004,090 00	4,713,270 00	11,486,730 00
500s	28,400,000 00	19,100,500 00	2,836,000 00	21,936,500 00	6,463,500 00
Total	190,688,000 00	90,211,580 00	17,944,557 00	108,156,137 00	82,531,863 00

UNITED STATES NOTES, ISSUE OF 1878.

[Issue began February 14, 1878, and still continues.]

Denomination.	Total issued to June 30, 1881.	Redeemed to June 30, 1880.	Redeemed during fiscal year.	Redeemed to June 30, 1881.	Outstanding June 30, 1881.
1s	\$12,512,000 00	\$2,746,330 30	\$3,739,055 50	\$6,485,385 80	\$6,026,614 20
2s	9,352,000 00	519,223 20	2,429,248 00	2,948,471 20	6,403,528 80
5s	30,180,000 00	1,491,105 50	3,345,113 50	4,836,219 00	25,322,781 00
10s	26,000,000 00	1,225,955 00	1,777,720 00	3,003,675 00	22,996,325 00
20s	30,400,000 00	1,316,620 00	1,749,270 00	3,065,890 00	27,334,110 00
50s	6,000,000 00	297,645 00	318,400 00	616,045 00	5,383,955 00
100s	13,678,500 00	746,380 00	650,550 00	1,396,930 00	12,281,570 00
500s	3,000,000 00	136,000 00	235,500 00	371,500 00	2,628,500 00
1,000s	8,100,000 00	3,009,000 00	1,363,000 00	4,312,000 00	3,788,000 00
5,000s	5,005,000 00	4,325,000 00	225,000 00	4,550,000 00	455,000 00
10,000s	5,010,000 00	4,550,000 00	200,000 00	4,750,000 00	260,000 00
Total	149,217,500 00	20,363,250 00	15,972,857 00	38,336,116 00	112,881,384 00

UNITED STATES NOTES, ISSUE OF 1880.

[Issue began March 16, 1880, and still continues.]

Denomination.	Total issued to June 30, 1881.	Redeemed to June 30, 1880.	Redeemed during fiscal year.	Redeemed to June 30, 1881.	Outstanding June 30, 1881.
1s	\$12,605,973 00	.....	\$801,620 00	\$801,620 00	\$11,804,353 00
2s	9,192,000 00	.....	218,539 00	218,539 00	8,973,461 00
5s	12,120,000 00	.....	272,617 00	272,617 00	11,847,383 00
10s	9,160,000 00	.....	260,038 00	260,038 00	8,899,962 00
Total	43,077,973 00	.....	1,552,814 00	1,552,814 00	41,525,159 00

No. 16.—UNITED STATES CURRENCY, &c.—Continued.**ONE-YEAR NOTES OF 1863.**

[Issue began February 4, 1864, and ceased June 1, 1864.]

Denomination.	Total issued.	Redeemed to June 30, 1880.	Redeemed during fiscal year.	Redeemed to June 30, 1881.	Outstanding June 30, 1881.
10s	\$6, 200, 000 00	\$5, 190, 685 00	\$680 00	\$5, 191, 365 00	\$8, 635 00
20s	16, 440, 000 00	16, 419, 760 00	820 00	16, 420, 580 00	19, 420 00
50s	8, 240, 000 00	8, 231, 500 00	200 00	8, 231, 700 00	8, 300 00
100s	13, 640, 000 00	13, 631, 200 00	100 00	13, 631, 300 00	8, 700 00
Unknown		90 00		90 00	
					45, 055 00
Deduct for unknown denominations destroyed.....					90 00
Total.....	44, 520, 000 00	44, 473, 235 00	1, 800 00	44, 475, 035 00	44, 965 00

TWO-YEAR NOTES OF 1863.

[Issue began March 16, 1864, and ceased May 30, 1864.]

Denomination.	Total issued.	Redeemed to June 30, 1880.	Redeemed during fiscal year.	Redeemed to June 30, 1881.	Outstanding June 30, 1881.
50s	\$6, 800, 000 00	\$6, 792, 200 00	\$300 00	\$6, 792, 500 00	\$7, 500 00
100s	9, 680, 000 00	9, 675, 100 00		9, 675, 100 00	4, 900 00
Total.....	16, 480, 000 00	16, 467, 300 00	300 00	16, 467, 600 00	12, 400 00

TWO-YEAR COUPON NOTES OF 1863.

[Issue began January 12, 1864, and ceased April 20, 1864.]

Denomination.	Total issued.	Redeemed to June 30, 1880.	Redeemed during fiscal year.	Redeemed to June 30, 1881.	Outstanding June 30, 1881.
50s	\$5, 905, 600 00	\$5, 903, 050 00		\$5, 903, 050 00	\$2, 550 00
100s	14, 484, 400 00	14, 475, 600 00		14, 475, 600 00	8, 800 00
500s	40, 302, 000 00	40, 300, 500 00		40, 300, 500 00	1, 500 00
1, 000s	89, 308, 000 00	89, 287, 000 00		89, 287, 000 00	21, 000 00
Unknown		10, 500 00		10, 500 00	
					33, 850 00
Deduct for unknown denominations destroyed.....					10, 500 00
Total.....	150, 000, 000 00	149, 976, 650 00		149, 976, 650 00	23, 350 00

COMPOUND-INTEREST NOTES.

[Issue began June 9, 1864, and ceased July 24, 1866.]

Denomination.	Total issued.	Redeemed to June 30, 1880.	Redeemed during fiscal year.	Redeemed to June 30, 1881.	Outstanding June 30, 1881.
10s	\$23, 285, 200 00	\$23, 249, 760 00	\$1, 240 00	\$23, 251, 000 00	\$34, 200 00
20s	30, 125, 840 00	30, 071, 270 00	1, 440 00	30, 072, 710 00	53, 130 00
50s	60, 824, 000 00	60, 737, 700 00	2, 050 00	60, 739, 750 00	84, 250 00
100s	45, 094, 400 00	45, 049, 400 00	1, 800 00	45, 051, 200 00	43, 200 00
500s	67, 846, 000 00	67, 831, 000 00	1, 500 00	67, 832, 500 00	13, 500 00
1, 000s	39, 420, 000 00	39, 413, 000 00		39, 413, 000 00	7, 000 00
Total.....	266, 595, 440 00	266, 352, 130 00	8, 030 00	266, 360, 160 00	235, 280 00

No. 16.—UNITED STATES CURRENCY, &c.—Continued.

FRACTIONAL CURRENCY, FIRST ISSUE.

[Issue began August 21, 1862, and ceased May 27, 1863.*]

Denomination.	Total issued.	Redeemed to June 30, 1880.	Redeemed during fiscal year.	Redeemed to June 30, 1881.	Outstanding June 30, 1881.
5 cents	\$2,242,889 00	\$1,214,379 20	\$85 63	\$1,214,464 83	\$1,028,424 17
10 cents	4,115,378 00	2,871,053 25	162 20	2,871,215 45	1,244,162 55
25 cents	5,225,096 00	4,185,898 50	303 42	4,186,201 98	1,039,494 02
50 cents	8,631,672 00	7,660,135 99	407 50	7,660,543 49	971,128 51
Total	20,215,035 00	15,931,467 00	958 75	15,932,425 75	4,283,209 25

* From June 4, 1866, to September 31, 1866, there were issued and sold as specimens of this issue \$23,175.

FRACTIONAL CURRENCY, SECOND ISSUE.

[Issue began October 10, 1863, and ceased February 23, 1867.]

Denomination.	Total issued.	Redeemed to June 30, 1880.	Redeemed during fiscal year.	Redeemed to June 30, 1881.	Outstanding June 30, 1881.
5 cents	\$2,794,826 10	\$2,095,883 60	\$105 54	\$2,095,989 14	\$698,836 96
10 cents	6,176,084 30	5,263,409 67	211 43	5,263,621 10	912,463 20
25 cents	7,648,341 25	6,902,140 78	325 58	6,902,466 36	745,874 89
50 cents	6,545,232 00	5,793,990 95	251 05	5,794,242 00	750,990 00
Total	23,164,483 65	20,055,425 00	893 60	20,056,318 60	3,108,165 05

FRACTIONAL CURRENCY, THIRD ISSUE.

[Issue began December 5, 1864, and ceased April 16, 1869.]

Denomination.	Total issued.	Redeemed to June 30, 1880.	Redeemed during fiscal year.	Redeemed to June 30, 1881.	Outstanding June 30, 1881.
3 cents	\$601,923 90	\$511,503 78	\$42 08	\$511,545 86	\$90,378 04
5 cents	657,002 75	524,417 51	55 16	524,472 67	132,530 08
10 cents	16,976,134 50	15,922,410 58	847 09	15,923,257 67	1,052,876 83
15 cents	1,352 40	75 22	.....	75 22	1,277 18
25 cents	31,143,188 75	30,237,049 76	1,240 57	30,238,890 33	904,298 42
50 cents	36,735,426 50	35,923,220 15	2,009 20	35,925,229 35	810,197 15
Total	86,115,028 80	83,119,277 00	4,194 10	83,123,471 10	2,991,557 70

FRACTIONAL CURRENCY, FOURTH ISSUE.

[Issue began July 14, 1869, and ceased February 16, 1875.]

Denomination.	Total issued.	Redeemed to June 30, 1880.	Redeemed during fiscal year.	Redeemed to June 30, 1881.	Outstanding June 30, 1881.
10 cents	\$34,940,960 00	\$33,553,017 86	\$4,897 09	\$33,557,914 95	\$1,383,045 05
15 cents	5,304,216 00	5,059,734 17	2,044 22	5,061,778 39	242,437 61
25 cents	58,922,256 00	57,873,810 92	8,290 69	57,882,071 61	1,040,184 39
50 cents	77,399,600 00	76,285,271 45	16,398 55	76,301,670 00	1,097,930 00
Unknown .....	.....	32,000 00	.....	32,000 00	.....
Deduct for unknown denominations destroyed in Chicago fire .....	.....	.....	.....	.....	8,763,597 05
Total	176,567,032 00	172,803,834 40	31,600 55	172,835,434 95	3,731,597 05

No. 16.—UNITED STATES CURRENCY, &c.—Continued.**FRACTIONAL CURRENCY, FIFTH ISSUE.**

[Issue began February 26, 1874, and ceased February 15, 1876.]

Denomination.	Total issued.	Redeemed to June 30, 1880.	Redeemed during fiscal year.	Redeemed to June 30, 1881.	Outstanding June 30, 1881.
10 cents	\$19,989,900 00	\$19,462,905 22	\$15,391 54	\$19,478,296 76	\$511,603 24
25 cents	36,092,000 00	35,415,329 88	37,270 01	35,452,599 89	639,400 11
50 cents	8,580,000 00	8,344,948 25	18,692 50	8,363,640 75	216,359 25
Total	62,661,900 00	61,223,183 35	71,354 05	61,294,537 40	1,367,362 60

RECAPITULATION.

Issue.	Total issued.	Face value of notes redeemed to June 30, 1881 (see statement No. 15).	Less deductions for mutilations since May 11, 1875, not covered into the Treasury.	Redeemed to June 30, 1881, as shown by cash statements.	Outstanding June 30, 1881.
Old Demand Notes	\$60,030,000 00	\$59,969,467 50	\$2 50	\$59,967,465 00	\$60,535 00
United States Notes	1,634,101,281 00	1,287,479,353 00	50,088 00	1,287,429,265 00	346,681,018 00
One and two year Notes of 1863	211,000,000 00	210,919,285 00	.....	210,919,285 00	80,715 00
Compound Interest Notes	266,595,440 00	266,360,160 00	.....	266,360,160 00	235,280 00
Fractional Currency	308,724,079 45	353,258,577 84	16,390 04	353,242,187 80	15,481,891 65
Total	2,540,450,800 45	2,177,980,843 34	75,480 54	2,177,911,362 80	362,539,437 65

No. 17.—SILVER CERTIFICATES ISSUED, REDEEMED, and OUTSTANDING, by SERIES and DENOMINATIONS.

Series and denomination.	Issued.		Redeemed.		Outstanding June 30, 1881.
	During fiscal year.	To June 30, 1881.	During fiscal year.	To June 30, 1881.	
<i>Series of 1878.</i>					
10s	\$180,000 00	\$2,274,000 00	\$324,580 00	\$351,240 00	\$1,922,760 00
20s	760,000 00	2,746,000 00	302,180 00	313,300 00	2,432,700 00
50s	1,910,000 00	3,250,000 00	154,450 00	165,500 00	2,084,500 00
100s	1,610,000 00	3,540,000 00	282,100 00	307,500 00	3,232,500 00
500s	632,000 00	3,650,000 00	215,000 00	2,043,500 00	1,646,500 00
1,000s	300,000 00	10,870,000 00	609,000 00	7,390,000 00	3,480,000 00
<i>Series of 1880.</i>					
10s	18,520,000 00	18,600,000 00	155,730 00	155,730 00	18,444,270 00
20s	15,800,000 00	15,800,000 00	70,600 00	70,600 00	15,729,400 00
50s	400,000 00	400,000 00	2,900 00	2,900 00	397,100 00
100s	800,000 00	800,000 00	3,200 00	3,200 00	796,800 00
Total	40,912,000 00	61,930,000 00	2,119,740 00	10,763,470 00	51,166,530 00

No. 18.—SEVEN-THIRTY NOTES ISSUED, REDEEMED, and OUTSTANDING.

Issue.	Total issued.	Redeemed to June 30, 1880.	Redeemed during fiscal year.	Redeemed to June 30, 1881.	Outstanding June 30, 1881.
July 17, 1861	\$140,094,750	\$140,078,150	\$300	\$140,078,450	\$16,300
August 15, 1864	299,982,500	299,934,950	1,700	299,936,650	55,850
June 15, 1865	331,000,000	330,963,450	500	330,963,950	36,050
July 15, 1865	199,000,000	198,944,200	550	198,944,750	55,250
Total	970,087,250	969,920,750	3,050	969,923,800	163,450

NOTE.—The public debt statement shows \$142,150 7.30s of 1864 and 1865 outstanding on June 30, 1881, being \$5,000 less than the above, an error having occurred whereby an amount of \$5,000, deducted as redeemed in August, 1868, the settlement of which was afterwards suspended, was again deducted when the suspension was removed.

No. 19.—COUPONS from UNITED STATES BONDS PAID during the fiscal year 1881, classified by LOANS.

Title of Loan.	Amount.
Loan of February, 1861.....	\$128,610 00
Oregon War Debt.....	43,056 00
Loan of July and August, 1861.....	2,314,174 50
5-20s of 1862.....	1,749 39
Loan of 1863 (81s).....	728,866 50
10-40s of 1864.....	11,447 50
5-20s of June, 1864.....	279 00
5-20s of 1865.....	397 50
Consols of 1865.....	8,262 00
Consols of 1867.....	19,578 00
Consols of 1868.....	4,888 50
Funded Loan of 1881.....	8,296,568 39
Funded Loan of 1891.....	3,297,551 74
Funded Loan of 1907.....	8,002,238 50
Total	22,797,687 52

No. 20.—CHECKS for QUARTERLY INTEREST on the FUNDED LOANS of the United States, ISSUED, PAID, and OUTSTANDING.

	Funded Loan of 1881; 35,520 Checks issued.	Funded Loan of 1891; 45,291 Checks issued.	Funded Loan of 1907; 224,290 Checks issued.
Outstanding July 1, 1880.....	\$88,782 51	\$122,417 64	\$132,495 73
Issued during the fiscal year.....	15,372,055 62	7,902,036 00	21,323,551 50
	15,460,838 13	8,024,453 64	21,457,047 23
Paid by Treasurer United States, Washington.....	255,830 58	43,574 67	256,975 00
Paid by Assistant Treasurers United States—			
New York.....	9,357,040 24	5,092,907 46	15,132,518 50
Boston.....	2,289,429 88	1,609,291 17	2,332,980 00
Philadelphia.....	1,721,842 76	532,475 19	1,256,587 00
Baltimore.....	286,368 63	209,045 89	239,360 08
Cincinnati.....	867,398 00	132,317 24	491,327 00
Chicago.....	377,259 35	97,532 70	861,625 00
Saint Louis.....	131,731 21	57,369 22	280,700 00
New Orleans.....	60,790 00	71,103 31	225,666 50
San Francisco.....	18,568 74	4,409 93	151,445 00
Total paid	15,376,279 39	7,850,026 78	21,229,484 00
Outstanding June 30, 1881.....	84,558 74	174,426 86	227,563 23

No. 21.—UNITED STATES BONDS purchased for the SINKING FUND during the fiscal year 1881, showing the AMOUNT PAID for PRINCIPAL, INTEREST, AND PREMIUM.

Title of Loan.	Coupon.	Registered.	Principal.	Interest ac- crued to date of purchase.	Net premium.
Loan of February, 1861.....	\$1,157,000 00	\$6,618,000 00	\$7,775,000 00	\$160,072 88	\$51,276 88
Oregon War Debt.....	54,250 00		54,250 00	551 11	1,404 65
Loan of July and August, 1861.....	6,312,750 00	10,399,700 00	16,712,450 00	200,043 95	488,476 11
Loan of 1863 (81s).....	2,460,200 00	4,596,000 00	7,057,100 00	83,330 51	199,514 62
Funded Loan of 1881.....	16,003,150 00	3,420,400 00	20,023,550 00	118,580 04	219,971 82
Total	26,587,350 00	25,035,000 00	51,622,350 00	562,578 49	1,061,048 18

No. 22.—TOTAL amount of UNITED STATES BONDS RETIRED for the SINKING FUND.

Title of Loan.	How retired.	To June 30, 1880.	During fiscal year.	To June 30, 1881.
Loan of February, 1861	Purchased	\$2, 837, 000	\$7, 775, 000	\$10, 612, 000
Oregon War Debt	do	202, 550	54, 250	256, 800
Loan of July and August, 1861	do	82, 064, 250	16, 712, 450	48, 776, 700
5-20s of 1862	Purchased	24, 029, 150		24, 029, 150
	Redeemed	29, 960, 950	8, 000	29, 963, 950
	Total	53, 990, 100	3, 000	53, 993, 100
Loan of 1863 (81s)	Purchased	12, 797, 150	7, 057, 100	19, 854, 250
10-40s of 1864	Redeemed	676, 050		676, 050
5-20s of March, 1864	Purchased	361, 600		361, 600
5-20s of June, 1864	Purchased	18, 356, 100		18, 356, 100
	Redeemed	11, 067, 700		11, 067, 700
	Total	29, 423, 800		29, 423, 800
5-20s of 1865	Purchased	16, 866, 150		16, 866, 150
	Redeemed	1, 974, 150		1, 974, 150
	Total	18, 840, 300		18, 840, 300
Consols of 1865	Purchased	48, 166, 150		48, 166, 150
	Redeemed	31, 350		31, 350
	Total	48, 197, 500		48, 197, 500
Consols of 1867	Purchased	82, 115, 600		82, 115, 600
	Redeemed	15, 750		15, 750
	Total	82, 131, 350		82, 131, 350
Consols of 1868	Purchased	2, 213, 800		2, 213, 800
	Redeemed	8, 600		8, 600
	Total	2, 222, 400		2, 222, 400
Funded Loan of 1881	Purchased	23, 575, 450	20, 023, 550	43, 599, 000
	Redeemed		22, 745, 850	22, 745, 850
	Total	23, 575, 450	42, 769, 400	66, 344, 850
Funded Loan of 1897	Purchased	1, 500, 000		1, 500, 000
	Total purchased	215, 084, 950	51, 622, 350	266, 707, 300
	Total redeemed	43, 734, 550	22, 748, 850	66, 483, 400
Aggregate		258, 819, 500	74, 371, 200	333, 190, 700

No. 23.—TOTAL amount of UNITED STATES BONDS RETIRED from March 11, 1869, to June 30, 1881.

Title of Loan.	How retired.	Rate of interest.	From March 11, 1869, to June 30, 1880.	During fiscal year.	To June 30, 1881.
		<i>Per ct.</i>			
Loan of February, 1861.....	Purchased.....	6	\$2,837,000	\$7,775,000	\$10,612,000
	Redeemed.....	6		7,418,000	7,418,000
	Total.....		2,837,000	15,193,000	18,030,000
Oregon War Debt.....	Purchased.....	6	202,550	54,250	256,800
	Redeemed.....	6	200,750		200,750
	Total.....		403,300	54,250	457,550
Loan of July and August, 1861.....	Purchased.....	6	32,064,250	16,712,450	48,776,700
5-20s of 1862.....	Purchased.....	6	57,155,850		57,155,850
	Redeemed.....	6	430,131,350	21,300	430,152,650
	Converted.....	6	27,091,000		27,091,000
	Total.....		514,378,200	21,300	514,399,500
Loan of 1863 (81s).....	Purchased.....	6	12,797,150	7,057,100	19,854,250
5-20s of March, 1864.....	Purchased.....	6	1,119,800		1,119,800
	Redeemed.....	6	2,382,200		2,382,200
	Converted.....	6	880,500		380,500
	Total.....		3,882,500		3,882,500
5-20s of June, 1864.....	Purchased.....	6	43,459,750		43,459,750
	Redeemed.....	6	69,814,650	3,400	69,818,050
	Converted.....	6	12,218,650		12,218,650
	Total.....		125,493,050	3,400	125,496,450
5-20s of 1865.....	Purchased.....	6	36,023,350		36,023,350
	Redeemed.....	6	157,602,750	37,300	157,640,050
	Converted.....	6	9,586,600		9,586,600
	Total.....		203,212,700	37,300	203,250,000
Consols of 1865.....	Purchased.....	6	118,950,550		118,950,550
	Redeemed.....	6	204,732,400	143,150	204,875,550
	Converted.....	6	8,703,600		8,703,600
	Total.....		332,386,550	143,150	332,529,700
Consols of 1867.....	Purchased.....	6	62,846,950		62,846,950
	Redeemed.....	6	807,871,300	959,150	808,830,450
	Converted.....	6	5,807,500		5,807,500
	Exchanged.....	6	761,100		761,100
	Total.....		377,286,850	959,150	378,246,000
Consols of 1868.....	Purchased.....	6	4,794,050		4,794,050
	Redeemed.....	6	36,736,350	337,400	37,073,750
	Converted.....	6	211,750		211,750
	Exchanged.....	6	44,900		44,900
	Total.....		41,787,050	337,400	42,124,450
Total of six per cents.....			1,646,528,600	40,518,500	1,687,047,100
Texas Indemnity.....	Redeemed.....	5	*4,979,000		4,979,000
Loan of 1858.....	Redeemed.....	5	6,035,000		6,035,000
	Converted.....	5	13,957,000		13,957,000
	Total.....		19,992,000		19,992,000
10-40s of 1864.....	Redeemed.....	5	189,822,400	2,016,150	191,838,550
	Exchanged.....	5	2,089,500		2,089,500
	Total.....		191,911,900	2,016,150	193,928,050
Funded Loan of 1881.....	Purchased.....	5	23,575,450	20,023,550	43,599,000
	Redeemed.....	5	9,553,800	22,745,850	32,299,650
	Total.....		33,129,250	42,769,400	75,898,650
Total of five per cents.....			250,012,150	44,785,550	294,797,700
Funded Loan of 1907.....	Purchased.....	4	1,500,000		1,500,000

* This amount includes redemptions prior to March 11, 1869.

RECAPITULATION.

	From March 11, 1869, to June 30, 1880.	During fiscal year.	To June 30, 1881.
Purchased	\$397,326, 700	\$51,622, 350	\$448,949, 050
Redeemed	1,419,861, 950	33,681, 700	1,453,543, 650
Converted	77,956, 600		77,956, 600
Exchanged	2,895, 500		2,895, 500
Aggregate	1,898,040, 750	85,304, 050	1,983,344, 800

No. 24.—INTEREST on 3.65 BONDS of the DISTRICT of COLUMBIA PAID during the fiscal year 1881.

Where paid.	Coupons.	Registered interest.		Total paid.
		Checks issued.	Checks paid.	
Treasury United States, Washington	\$91,134 45½	\$889,645 70	\$80,115 50	\$151,249 95½
Sub-Treasury United States, New York	149,212 00		329,493 70	478,705 70
Total	240,346 45½	889,645 70	389,609 20	629,955 65½

No. 25.—NUMBER of PACKAGES and AMOUNT of NATIONAL-BANK NOTES received for REDEMPTION during each month of the fiscal year 1881.

Month.	Number of packages.	Amount.
1880.		
July	1,392	\$4,709,893 70
August	1,335	3,489,884 10
September	1,304	3,348,638 84
October	1,390	3,708,448 58
November	1,328	3,369,417 00
December	1,501	4,151,971 22
1881.		
January	1,550	5,550,743 17
February	1,358	4,498,501 06
March	1,620	4,804,393 06
April	1,617	6,850,425 12
May	1,639	8,035,962 72
June	1,733	7,151,961 35
Total	17,767	59,650,259 43

No. 26.—MODE of PAYMENT for NATIONAL-BANK NOTES REDEEMED during the fiscal year 1881.

By Transfer Checks on Assistant Treasurers of the United States	\$22,415,972 28
By United States Notes forwarded by express	19,567,744 21
By Subsidiary Silver Coin forwarded by express	85,164 56
By Standard Silver Dollars forwarded by express	215,045 27
By Redemptions at the Counter	3,522,607 00
By Credits to Assistant Treasurers and Depositories of the United States in general account	8,936,232 92
By Credits to National Banks in their five per cent. accounts	4,313,702 36
Total	59,056,468 60

No. 27.—NATIONAL-BANK NOTES RECEIVED for REDEMPTION during each MONTH of the FISCAL YEAR 1881, from the PRINCIPAL CITIES and other places.

City from which received.	1880.						1881.						Total.	Per Cent.
	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.		
New York.....	\$2,083,000	\$1,073,000	\$1,150,000	\$1,196,000	\$894,000	\$1,329,000	\$2,175,000	\$1,827,000	\$1,650,000	\$2,251,000	\$3,070,000	\$2,928,000	\$23,319,000	39.09
Boston.....	486,000	488,000	544,000	345,000	288,000	480,000	669,000	484,000	372,000	580,000	515,000	505,000	5,565,000	9.33
Philadelphia.....	417,000	298,000	280,000	338,000	324,000	380,000	316,000	280,000	311,000	486,000	684,000	757,000	4,916,000	8.25
Chicago.....	159,000	219,000	170,000	204,000	244,000	122,000	308,000	223,000	264,000	292,000	232,000	228,000	2,655,000	4.45
Cincinnati.....	36,000	72,000	72,000	82,000	55,000	75,000	118,000	81,000	114,000	87,000	114,000	92,000	996,000	1.67
Saint Louis.....	40,000	26,000	42,000	46,000	52,000	48,000	50,000	44,000	70,000	59,000	94,000	102,000	673,000	1.13
Baltimore.....	53,000	24,000	41,000	41,000	24,000	77,000	47,000	35,000	47,000	35,000	156,000	93,000	713,000	1.13
Providence.....	112,000	83,000	107,000	119,000	119,000	120,000	103,000	91,000	91,000	103,000	157,000	294,000	1,415,000	2.38
Pittsburgh.....	32,000	44,000	48,000	67,000	45,000	56,000	48,000	29,000	37,000	54,000	54,000	72,000	608,000	1.01
Other places.....	1,272,000	1,133,000	1,065,000	1,270,000	1,224,000	1,386,000	1,717,000	1,386,000	1,848,000	1,923,000	2,360,000	2,141,000	18,825,000	31.56
Total.....	4,710,000	3,470,000	3,349,000	3,708,000	3,369,000	4,152,000	5,551,000	4,409,000	4,804,000	6,850,000	8,036,000	7,152,000	59,650,000	100.00

No. 28.—NUMBER and AMOUNT of NATIONAL-BANK NOTES of each denomination, FIT and UNFIT for CIRCULATION, ASSORTED during the fiscal year 1881.

Denomination.	Fit for circulation.		Unfit for circulation.		Aggregate.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.
One Dollar.....	14,500	\$14,500	924,950	\$924,950	940,450	\$940,450
Two Dollars.....	3,700	7,400	329,165	658,330	332,865	665,730
Five Dollars.....	221,688	1,108,440	3,355,370	16,776,850	3,577,058	17,885,290
Ten Dollars.....	194,568	1,945,680	1,077,351	10,773,510	1,271,919	12,719,190
Twenty Dollars.....	76,330	1,526,600	291,618	5,832,360	367,948	7,358,960
Fifty Dollars.....	13,380	669,000	43,393	2,169,665	56,773	2,838,665
One hundred Dollars.....	13,892	1,389,200	80,963	8,096,300	94,855	9,485,500
Five hundred Dollars.....	87	43,500	116	58,000	203	101,500
One thousand Dollars.....	9	9,000	32	32,000	41	41,000
Total.....	589,245	6,763,600	6,051,923	40,980,700	6,641,168	48,844,300

Average denomination of national-bank notes assorted during the fiscal year 1881.

Average denomination of Notes fit for circulation assorted.....	\$12.54
Average denomination of Notes unfit for circulation assorted.....	6.62
Average denomination of all Notes assorted.....	7.11

**No. 29.—BALANCED STATEMENT of RECEIPTS and DELIVERIES of MON-
EYS by the NATIONAL BANK REDEMPTION AGENCY from JULY 1, 1874,
to JUNE 30, 1881.**

Dr.	Amount.	Cr.	Amount.
To National-Bank Notes received for redemption.....	\$1,082,426,417 19	By packages referred to other offices and returned by mail	\$5,553,562 21
To United States Notes drawn from the Treasury for redemption of National-Bank Notes at the counter.....	17,062,732 00	By "Shorts" reported in National-Bank Notes received for redemption	108,891 36
To "Overs" reported in National-Bank Notes received for redemption.....	145,623 15	By counterfeit National-Bank Notes rejected and returned	29,758 25
		By stolen, pieced, and rejected National-Bank Notes returned	68,406 56
		By express charges deducted from remittances of National-Bank Notes.....	39,125 59
		By United States Notes deposited in the Treasury.....	1,418,463 00
		By notes of National Gold Banks deposited in the Treasury.....	459,250 00
		By National-Bank Notes fit for circulation deposited in the Treasury.....	15,952,791 00
		By Notes of failed, liquidating, and reducing National Banks deposited in the Treasury.....	94,801,017 00
		By assorted National-Bank Notes fit for circulation forwarded by express to National Banks.....	560,355,700 00
		By assorted National-Bank Notes unfit for circulation delivered to the Comptroller of the Currency for destruction and replacement with new Notes.....	418,003,700 00
		By Cash Balance June 30, 1881.....	2,844,107 37
Total	1,099,634,772 34	Total	1,099,634,772 34

**No. 30.—BALANCED STATEMENT of RECEIPTS and DELIVERIES of MONEYS
by the NATIONAL BANK REDEMPTION AGENCY for the FISCAL YEAR 1881.**

Dr.	Amount.	Cr.	Amount.
To Cash Balance June 30, 1880...	\$3,097,983 77	By packages referred to other offices and returned by mail...	\$569,971 06
To National-Bank Notes received for redemption.....	59,650,259 43	By "Shorts" reported in National-Bank Notes received for redemption	6,618 25
To "Overs" reported in National-Bank Notes received for redemption.....	13,231 38	By counterfeit National-Bank Notes rejected and returned..	4,324 50
		By stolen, pieced, and rejected National-Bank Notes returned	22,763 37
		By express charges deducted from remittances of National-Bank Notes.....	3,345 03
		By United States Notes deposited in the Treasury.....	30,645 00
		By Notes of National Gold Banks deposited in the Treasury.....	215,650 00
		By Notes of failed, liquidating, and reducing National Banks deposited in the Treasury.....	12,210,750 00
		By assorted National-Bank Notes fit for circulation forwarded by express to National Banks.....	6,763,600 00
		By assorted National-Bank Notes unfit for circulation delivered to the Comptroller of the Currency for destruction and replacement with new Notes.....	40,080,700 00
		By Cash Balance June 30, 1881.....	2,844,107 37
Total	62,761,474 58	Total	62,761,474 58

No. 31.—CREDITS given to **NATIONAL BANKS** in their **FIVE PER CENT. ACCOUNTS** during the fiscal year 1881.

For lawful money of the United States deposited by them with Assistant Treasurers of the United States	\$41,411,436 87
For United States Notes received from them by express	3,106,187 40
For National-Bank Notes received from them by express	4,313,702 36
Total	48,831,326 63

No. 32.—Number of PACKAGES of NATIONAL-BANK NOTES RECEIVED and DELIVERED during the fiscal year 1881.

Packages of unassorted National-Bank Notes received for redemption	17,767
Packages of assorted National-Bank Notes, fit for circulation, forwarded by express to National Banks	7,614
Packages of assorted National-Bank Notes, unfit for circulation, delivered to the Comptroller of the Currency	23,743

No. 33.—EXPENSES INCURRED in the **REDEMPTION** of **NATIONAL-BANK NOTES** during the fiscal year 1881.

Charges for transportation	\$33,843 86
Costs for assorting:	
Salaries	\$89,564 72
Printing and binding	1,220 60
Stationery	1,051 27
Contingent expenses	531 67
Total	92,368 26
Total	126,212 12

No. 34.—LETTERS, TELEGRAMS, and MONEY PACKAGES RECEIVED and TRANSMITTED during the fiscal year 1881.

Received by mail:	
Letters containing money, registered	12,722
Letters containing money, not registered	3,964
Letters not containing money	14,706
Total	125,563
Transmitted by mail:	
Manuscript letters	6,213
Registered letters, containing money	8,729
Printed forms filled in (inclosing checks)	11,004
Printed notices (inclosing interest checks)	318,625
Printed forms filled in (without inclosures)	121,690
Printed forms filled in (inclosing drafts)	27,250
Printed forms filled in (inclosing certificates of deposit)	5,508
Printed circulars and notices	28,900
Telegrams received	291
Telegrams sent	820
Money packages received by express	42,650
Money packages transmitted by express	23,967

No. 35.—CHANGES during the fiscal year 1881 in the **FORCE EMPLOYED** in the **TREASURER'S OFFICE**.

Total force of the Treasurer's Office June 30, 1880	290
Died	2
Resigned	6
Removed	3
Transferred from the Treasurer's Office	16
Appointments expired	4
Appointed	31
Transferred to the Treasurer's Office	19
Total	27

Total force of the Treasurer's Office June 30, 1881

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No. 36.— *APPROPRIATIONS made for, and SALARIES paid to, the FORCE EMPLOYED in the TREASURER'S OFFICE during the fiscal year 1831.*

Roll on which paid.	Appropriated.	Expended.	Balance unexpended.
Regular roll	\$273, 800 00	\$273, 513 00	\$27 00
Reimbursable:			
Force employed in redemption of national currency...	74, 052 00	72, 818 92	1, 233 08
	347, 852 00	346, 331 92	1, 520 08

REPORT OF THE REGISTER OF THE TREASURY.

REPORT OF THE REGISTER OF THE TREASURY.

TREASURY DEPARTMENT,
REGISTER'S OFFICE,
November 10, 1881.

SIR: I have the honor to transmit herewith a report in detail of the business transacted in the several divisions of this office during the fiscal year ended on the 30th of June last.

The report of the loan division shows a great increase in the work of that division caused by the continuance of the 6 per cent. and 5 per cent. bonds at the reduced rate of $3\frac{1}{2}$ per centum, which necessitated the issue of a new bond in every case showing the change in the rate of interest.

The aggregate issues amounted to nearly \$800,000,000, the number of bonds issued being over 140,000, while the number of bonds redeemed and canceled was 730,000.

The clerical force of the office was entirely inadequate to the performance of the work imposed upon it, and about forty clerks were detailed from other bureaus of the department during nearly the entire summer, and a great deal of extra labor was performed outside of the prescribed hours, for which, in my judgment, extra compensation should be paid.

Great credit is due for the prompt and satisfactory performance of this work to the clerks of this bureau engaged thereon, and also to those detailed from other offices.

A superior class of clerks was required to perform the important and responsible duties devolved upon them, and such were generally furnished by the offices called on by the honorable Secretary for details, the Bureau of Internal Revenue especially cheerfully sending a large number of its most efficient and faithful clerks.

I take pleasure in reporting the devotion to duty and general good conduct of the employés of the bureau.

LOAN DIVISION.

Total number of coupon and registered bonds issued	140, 842
Total number of coupon and registered bonds canceled	730, 106

Amount issued:

Original issue, coupon and registered	\$1, 365, 350 00
Direct issue of bonds continued at $3\frac{1}{2}$ per cent.	458, 212, 750 00
Coupon bonds issued on transfer (Oregon war debt)	1, 200 00
Registered bonds issued on transfer (including Spanish indemnity) ..	249, 757, 214 57
Registered bonds issued in exchange for coupon	72, 972, 500 00

Total	782, 309, 014 57
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STATEMENT showing the NUMBER and AMOUNT of COUPON and REGISTERED BONDS CANCELED during the fiscal year ended June 30, 1881.

Loans.		Bonds canceled.				Total number bonds canceled.
		Redemptions, amount.	Exchanges, amount.	Transfers, amount.	Total amount canceled.	
Oregon war debt.....	C.	\$77,050		\$1,200 00	\$78,250 00	198
February 8, 1861 (81s).....	C.	3,008,000	\$3,000		3,011,000 00	3,011
	R.	5,071,000		591,000 00	5,662,000 00	1,454
July and August, 1861 (81s).....	C.	11,496,150	4,400,750		15,896,900 00	22,785
	R.	10,154,450		13,856,800 00	23,511,250 00	6,465
March 3, 1863 (81s).....	C.	4,456,000	1,012,250		5,471,250 00	7,783
	R.	8,980,150		3,933,700 00	7,913,850 00	2,427
5 per cent. funded (1881).....	C.	30,072,600	48,691,500		78,764,100 00	104,014
	R.	16,841,100		43,804,400 00	60,445,500 00	13,083
4½ per cent. funded (1891).....	C.		7,452,150		7,452,150 00	8,521
	R.			27,814,400 00	27,814,400 00	8,142
4 per cent. consols (1907).....	C.	950,000	12,121,850		13,071,850 00	44,650
	R.	550,000		127,641,550 00	128,191,550 00	44,073
Pacific Railroads.....	R.			6,045,000 00	6,045,000 00	1,383
1861, continued at 3½ per cent.	C.		*23,289,900		23,289,900 00	32,405
	R.		*102,349,450	12,956,200 00	115,305,650 00	26,383
1863, continued at 3½ per cent.	C.		*7,137,050		7,137,050 00	9,178
	R.		*42,510,200	6,218,700 00	48,723,900 00	11,552
5 per cent. funded, continued at 3½ per cent.	C.		*54,707,450		54,707,450 00	70,269
	R.		*228,218,700	5,455,450 00	233,674,150 00	30,200
5 per cent. District of Columbia, funded	C.		10,000		10,000 00	10
	R.	3,000		6,000 00	9,000 00	9
3.65 per cent. District of Columbia, funded	C.	1,900	1,281,000		1,282,900 00	2,888
	R.	125,000		2,035,000 00	2,160,000 00	692
Spanish indemnity.....	R.			104,014 57	104,014 57	15
1862—February 25.....	C.	19,050			19,050 00	50
	R.	300			300 00	3
1864—March 3, 10-40s.....	C.	20,458,250			20,458,250 00	30,332
	R.	2,157,800			2,157,800 00	530
1864—June 20.....	C.	1,600			1,600 00	15
	R.	2,500			2,500 00	3
1865—March 3.....	C.	5,000			5,000 00	15
	R.	35,000			35,000 00	4
1865—Consols.....	C.	17,463,900			17,463,900 00	32,035
	R.	30,250			30,250 00	12
1867—Consols.....	C.	93,326,400			93,326,400 00	204,327
	R.	244,700			244,700 00	180
1868—Consols.....	C.	4,020,450			4,020,450 00	10,943
	R.	168,000			168,000 00	67
Total.....		224,712,600	531,185,250	249,758,414 57	1,005,656,264 57	730,106

* Five and six per cent. coupon and registered bonds surrendered for continuance at 3½ per cent.

NOTE AND COUPON DIVISION.

**REDEEMED, EXCHANGED, and TRANSFERRED UNITED STATES BONDS, with
COUPONS ATTACHED, EXAMINED, REGISTERED, and SCHEDULED.**

Loan.	Number of bonds.	Amount of bonds.	Number coupons attached.
March 3, 1865 (consols, '65).....	18,686	\$7,798,450	288,394
March 3, 1865 (consols, '67).....	166,775	87,093,500	2,725,259
March 3, 1865 (consols, '68).....	5,081	1,794,000	105,151
Funded loan, 1881, 5 per cent.....	24,899	19,565,050	77,654
District of Columbia funded debt, 1924.....	2,752	1,331,000	244,489
Total	218,193	117,562,000	3,432,686

INTEREST COIN-CHECKS.

Loan.	Number of checks.	Amount.
Funded loan, 1881, 5 per cent	26,482	\$12,644,370 09
Funded loan, 1891, 4½ per cent	32,476	5,499,317 85
Consols, 1907, 4 per cent	115,216	9,535,461 79
District of Columbia funded debt, 1924	1,968	1,685,209 82
Total	186,142	30,364,359 62

REDEEMED COUPONS DETACHED from BONDS and NOTES.

Arranged numerically	3,049,864
Registered	2,749,445
Examined	2,978,057

THREE YEARS' 7 3-10 PER CENT. TREASURY NOTES.

Authorizing acts.	Number of notes.	Amount.
June 30, 1864, and March 3, 1865	21	\$2,659

CURRENCY CERTIFICATES of DEPOSIT.

Authorizing act.	Number of certificates.	Amount.
June 8, 1872.....	2,409	\$21,270,000

GOLD CERTIFICATES.

Authorizing act.	Number of certificates.	Amount.
March 3, 1863	2,980	\$2,683,799

ONE and TWO YEARS' 5 PER CENT. NOTES.

Authorizing act.	Number of notes.	Amount.
March 3, 1863	120	\$2, 100

THREE YEARS' 6 PER CENT. COMPOUND-INTEREST NOTES.

Authorizing acts.	Number of notes.	Amount.
March 3, 1863, and June 30, 1864	258	\$8, 030

NOTE AND FRACTIONAL-CURRENCY DIVISION.

STATEMENT SHOWING the NUMBER of NOTES and AMOUNT of UNITED STATES NOTES, 4 PER CENT. REFUNDING CERTIFICATES, and FRACTIONAL CURRENCY EXAMINED, COUNTED, CANCELED, and DESTROYED for the fiscal year ending June 30, 1881.

United States notes.	Number of notes.	Amount.
New issue	124, 181	\$1, 152, 550
Series 1869	1, 196, 798	13, 881, 750
Series 1874	495, 941	3, 893, 650
Series 1875	5, 469, 556	17, 609, 270
Series 1878	5, 507, 713	15, 927, 850
Series 1880	998, 100	1, 541, 350
Demand notes	48	365
4 per cent. refunding certificates	63, 391	633, 910
Fractional currency, first issue	5, 300	945
Fractional currency, second issue	6, 000	890
Fractional currency, third issue	14, 160	3, 992
Fractional currency, fourth issue	97, 955	18, 520
Fractional currency, second series	11, 500	5, 750
Fractional currency, third series	18, 300	9, 150
Fractional currency, fifth issue	346, 300	79, 535
Total	14, 357, 243	54, 757, 477

4 PER CENT. REGISTERED REFUNDING CERTIFICATES.

Amount issued	\$58, 500
Amount funded	56, 340

TONNAGE DIVISION.

The total tonnage of the country exhibits a decrease of 10,299.53 tons, the enrolled tonnage having increased 7,848.07 tons, while the registered tonnage has decreased 17,224.13 tons, and the licensed, under 20 tons, 924.03 tons.

The barge tonnage has decreased 58,264.26 tons under the operation of the act of Congress approved June 30, 1879, leaving 47,964.73 tons as the estimated increase in the tonnage during the past year.

Below are given the totals for the last two years:

	1880.		1881.	
	Vessels.	Tons.	Vessels.	Tons.
Registered.....	2, 378	1, 352, 810	2, 326	1, 335, 586.18
Enrolled and licensed.....	22, 334	2, 715, 224	21, 739	2, 722, 148.29
Total	24, 712.	4, 068, 034	24, 065	4, 057, 734.47

The comparison of the different classes of vessels is as follows:

	1880.		1881.	
	Vessels.	Tons.	Vessels.	Tons.
Sailing vessels.....	16, 830	2, 366, 258	16, 760	2, 350, 262.14
Steam vessels.....	4, 717	1, 211, 558	4, 800	1, 264, 908.25
Canal-boats.....	1, 235	106, 590	1, 327	116, 978.73
Barges.....	1, 930	383, 628	1, 118	325, 364.35
Total	24, 712	4, 068, 034	24, 065	4, 057, 734.47

It may be seen from the foregoing that the steam tonnage has increased 53,440.25 tons, the canal-boat tonnage 10,388.73 tons, while the sailing tonnage has decreased 15,864.86 tons, and the barge tonnage 58,263.65 tons.

The proportion of the sailing tonnage registered is 50 per centum, and the steam tonnage registered 12 per centum.

SHIP-BUILDING.

The following table exhibits the class, number, and tonnage of the vessels built during the last two years:

Class.	1880.		1881.	
	Vessels.	Tons.	Vessels.	Tons.
Sailing vessels.....	460	59, 057	493	81, 200.57
Steam vessels.....	348	78, 854	444	118, 070.55
Canal-boats.....	17	1, 887	57	10, 180.94
Barges.....	77	17, 612	114	70, 000.58
Total	902	157, 410	1, 108	280, 452.64

From the foregoing it appears that the amount built during the past year was greater by 123,048.64 tons than that of the preceding year.

The tonnage built during the last two years in the several grand divisions of the country is shown below :

Division.	1880.		1881.	
	Vessels.	Tons.	Vessels.	Tons.
Atlantic and Gulf coasts.....	589	92,777	653	114,348.66
Pacific coast.....	41	8,943	58	11,417.49
Northern lakes.....	137	22,899	215	73,503.61
Western rivers.....	135	32,791	182	81,188.88
Total.....	902	157,410	1,108	290,458.64

The following table exhibits the iron tonnage built in the country since 1867 :

Class.	1868.	1869.	1870.	1871.	1872.	1873.	1874.
Sailing vessels.....		1,039	679	2,067			
Steam vessels.....	2,801	3,545	7,802	13,412	12,766	20,548	33,097
Total.....	2,801	4,584	8,281	15,479	12,766	20,548	33,097

	1875.	1876.	1877.	1878.	1879.	1880.	1881.
Sailing vessels.....						44	36.04
Steam vessels.....	21,632	21,346	5,927	26,960	22,008	25,538	28,319.84
Total.....	21,632	21,346	5,927	26,960	22,008	25,582	28,355.88

Tables showing the amount of iron tonnage outstanding may be found in the Report on Commerce and Navigation.

THE FISHERIES.

The tonnage engaged in the fisheries during the last two years is as follows :

Fisheries.	1880.		1881.	
	Vessels.	Tons.	Vessels.	Tons.
Cod and mackerel fisheries.....	2,323	77,539	2,120	76,137.16
Whale fisheries.....	174	38,498	173	38,551.52

Below is shown the amount of tonnage employed in the cod and mackerel fisheries, with the per centum of each State :

States.	Tonnage.	Per cent.
Maine.....	19,662.59	25.5
New Hampshire.....	1,068.78	1.4
Massachusetts.....	39,129.77	51.3
Rhode Island.....	2,081.34	2.7
Connecticut.....	4,349.44	5.7
New York.....	7,657.72	10.5
New Jersey.....	24.59	.03
California.....	2,162.93	2.87
Total.....	76,137.16	100

This shows a decrease of about 2 per cent. during the year.

The tonnage employed in the whale fisheries is given below:

Customs districts.	1880.		1881.	
	Vessels.	Tons.	Vessels.	Tons.
Boston, Mass.	5	531	5	794.87
Barnstable, Mass.	19	1,817	18	1,728.97
Edgartown, Mass.	6	1,124	7	1,371.19
New Bedford, Mass.	134	33,337	132	32,908.88
New London, Conn.	10	1,599	11	1,749.61
Total	174	38,408	173	38,551.52

Of the above, nearly 86 per cent. belongs to New Bedford.

Fuller tables, showing the various classes of tonnage, may be found in the appendix to this report.

DIVISION OF RECEIPTS AND EXPENDITURES.

The following statement exhibits the work of this division for the year ending June 30, 1881:

The number of warrants registered during the year for civil, diplomatic, miscellaneous, internal revenue, and public debt expenditures and repayments was	25,254
In the preceding year	20,839
Increase	4,415
The number of warrants registered for receipts from customs, lands, internal revenue, direct tax, and miscellaneous sources was	12,881
In the preceding year 6,183 should have been	11,634
Increase	1,247
The number of warrants registered for payments and repayments in the War, Navy, and Interior (pension and Indian) Departments was	15,036
In the preceding year	11,833
Increase	3,203
The number of drafts registered was	39,056
In the preceding year	32,179
Increase	6,877
The number of journal pages required for the entry of accounts relating to the civil, diplomatic, internal revenue, miscellaneous, and public debt receipts and expenditures was	5,963
In the preceding year	5,437
Increase	526
The number of certificates furnished for settlement of accounts was	13,341
In the preceding year	13,489
Decrease	148
The number of accounts received from the First and Fifth Auditors and Commissioner of the General Land Office was	23,646
In the preceding year	22,290
Increase	1,356

In the appendix will be found a statement of the receipts and expenditures of the government, as required by the standing order of the House of Representatives of December 30, 1791, and section 237 of the Revised Statutes; also, statements of the money expended and the number of persons employed, and the occupation and salary of each person at each custom-house, as required by section 258 of the Revised Statutes.

Very respectfully, your obedient servant,

B. K. BRUCE, *Register.*

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

APPENDIX.

STATEMENT of the RECEIPTS of the UNITED STATES for the fiscal year ending
June 30, 1881.

FROM CUSTOMS.

A. Vandine, late collector, Aroostook, Me.	\$11,747 84
A. A. Burleigh, collector, Aroostook, Me.	2,826 28
James S. Smith, collector, Bangor, Me.	20,638 41
E. S. J. Nealley, collector, Bath, Me.	85,169 43
W. C. Marshall, collector, Belfast, Me.	1,291 77
James A. Hall, collector, Waldoborough, Me.	2,085 37
N. B. Nutt, collector, Passamaquoddy, Me.	90,000 24
George Leavitt, collector, Machias, Me.	423 93
O. McFadden, collector, Wiscasset, Me.	662 31
James D. Hopkins, collector, Frenchman's Bay, Me.	228 16
Ivory Lord, collector, Saco, Me.	16 10
I. M. Morrill, collector, Portland, Me.	449,817 92
W. H. Sargent, collector, Castine, Me.	500 11
A. F. Howard, collector, Portsmouth, N. H.	36,779 64
W. Wells, collector, Vermont, Vt.	1,069,729 92
A. W. Beard, collector, Boston, Mass.	21,252,837 79
James Brady, Jr., collector, Fall River, Mass.	9,492 94
Simeon Dodge, collector, Marblehead, Mass.	2,211 54
C. B. Marchant, collector, Edgartown, Mass.	855 96
J. A. P. Allen, collector, New Bedford, Mass.	24,510 91
W. H. Huse, collector, Newburyport, Mass.	2,348 63
S. H. Doten, collector, Plymouth, Mass.	36,946 85
C. H. Odell, collector, Salem, Mass.	15,221 33
F. B. Goss, collector, Barnstable, Mass.	462 36
F. J. Babson, collector, Gloucester, Mass.	6,841 71
C. Harris, collector, Providence, R. I.	195,130 41
F. A. Pratt, late collector, Newport, R. I.	302 01
John H. Coggins, collector, Newport, R. I.	728 24
J. S. Hanover, collector, Fairfield, Conn.	1,911 78
A. Putnam, collector, Middletown, Conn.	62,449 96
C. Northrop, late collector, New Haven, Conn.	106,854 34
A. J. Beers, collector, New Haven, Conn.	61,901 30
George Hubbard, collector, Stonington, Conn.	139 67
John A. Tibbette, collector, New London, Conn.	60,771 12
E. A. Merritt, collector, New York, N. Y.	138,908,563 39
John Tyler, late collector, Buffalo, N. Y.	742,120 87
C. A. Gould, collector, Buffalo, N. Y.	25,361 64
George W. Warren, collector, Cape Vincent, N. Y.	89,063 85
W. T. Simpson, collector, Genesee, N. Y.	180,098 10
B. Flagler, collector, Niagara, N. Y.	430,674 47
W. H. Daniels, collector, Oswegatchie, N. Y.	251,970 47
D. G. Fort, collector, Oswego, N. Y.	870,757 72
S. Moffitt, collector, Champlain, N. Y.	322,132 21
P. P. Kidder, collector, Dunkirk, N. Y.	20 70
W. N. S. Sanders, collector, Albany, N. Y.	137,204 48
I. S. Adams, collector, Great Egg Harbor, N. J.	1,158 82
W. L. Ashmore, collector, Burlington, N. J.	72
W. A. Baldwin, collector, Newark, N. J.	7,355 65
C. H. Houghton, collector, Perth Amboy, N. J.	89,526 44
A. P. Tuttle, late collector, Philadelphia, Pa.	497,415 48
J. F. Hartman, collector, Philadelphia, Pa.	10,625,700 69
H. L. Brown, late collector, Erie, Pa.	16,881 43
M. R. Baer, collector, Erie, Pa.	2,078 72
James S. Kutin, late collector, Pittsburgh, Pa.	301,142 80
John F. Dravo, collector, Pittsburgh, Pa.	45,180 54
L. Thompson, collector, Wilmington, Del.	15,068 01
J. L. Thomas, collector, Baltimore, Md.	3,012,121 07
F. Dodge, late collector, Georgetown, D. C.	10,549 15
J. L. Parkhurst, acting collector, Georgetown, D. C.	4,230 22
J. H. Wilson, collector, Georgetown, D. C.	259 10
A. A. Warfield, collector, Alexandria, Va.	1,074 10
C. S. Mills, late collector, Richmond, Va.	14,506 43
B. C. Cook, collector, Richmond, Va.	4,278 52
G. E. Bowden, collector, Norfolk, Va.	34,947 70
A. C. Davis, collector, Beaufort, N. C.	18 84
W. P. Canaday, collector, Wilmington, N. C.	66,900 01
T. A. Henry, collector, Pamlico, N. C.	3,047 82
George Holmes, collector, Beaufort, S. C.	160,894 42
C. H. Baldwin, collector, Charleston, S. C.	82,952 39
H. F. Heriot, collector, Georgetown, S. C.	147 82
James Atkins, late collector, Savannah, Ga.	1,191 73
Carried forward	180,581,486 71

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM CUSTOMS—Continued.

Brought forward	\$180,581,486 71
T. F. Johnson, collector, Savannah, Ga	368,344 43
T. M. Blodgett, late collector, Saint Mary's, Ga	139 20
C. W. Robbins, acting collector, Saint Mary's, Ga	463 20
J. M. Rice, collector, Saint Mary's, Ga	1,241 00
J. T. Collins, collector, Brunswick, Ga	29,049 43
J. W. Howell, collector, Fernandina, Fla	8,793 42
F. N. Wicker, collector, Key West, Fla	168,476 73
E. Hopkins, collector, Saint John's, Fla	894 95
T. C. Humphreys, collector, Pensacola, Fla	147,798 41
F. Potter, late collector, Pensacola, Fla	980 70
T. F. House, collector, Saint Augustine, Fla	59 70
J. Blumenthal, late collector, Saint Mark's, Fla	13 43
J. M. Currie, collector, Saint Mark's, Fla	4,900 77
A. J. Murat, collector, Apalachicola, Fla	729 28
R. T. Smith, late collector, Mobile, Ala	566 35
J. W. Burke, collector, Mobile, Ala	242,223 49
W. G. Henderson, collector, Pearl River, Miss	10,070 33
A. S. Badger, collector, New Orleans, La	2,665,000 21
Perry Fuller, late collector, New Orleans, La	2,500 00
J. E. Jolley, collector, Teche, La	235 86
E. M. Pease, late collector, Galveston, Tex	751,233 88
W. D. Shepherd, acting collector, Galveston, Tex	68,243 99
A. G. Malloy, collector, Galveston, Tex	702,831 30
S. C. Slade, collector, Paso Del Norte, Tex	36,395 09
S. M. Johnson, collector, Corpus Christi, Tex	67,300 00
C. B. Prouty, collector, Saluria, Tex	12,817 05
J. L. Haynes, collector, Brazos, Tex	34,278 19
W. J. Smith, collector, Memphis, Tenn	14,841 07
A. Woolf, collector, Nashville, Tenn	2,174 35
T. O. Shaekeford, collector, Louisville, Ky	68,031 80
J. G. Pool, collector, Sandusky, Ohio	618 82
J. W. Fuller, collector, Miami, Ohio	35,997 04
G. W. Horne, collector, Cuyahoga, Ohio	181,136 65
R. H. Stephenson, late collector, Cincinnati, Ohio	357,709 83
J. L. Wortmann, acting collector, Cincinnati, Ohio	114,862 74
D. W. McClung, collector, Cincinnati, Ohio	139,933 29
D. V. Bell, collector, Detroit, Mich	292,426 60
C. Y. Osburn, collector, Superior, Mich	5,466 86
H. C. Akely, collector, Michigan, Mich	2,831 53
J. P. Sanborn, collector, Huron, Mich	230,638 81
James Gilchrist, collector, Wheeling, W. Va	1,831 73
W. H. Smith, collector, Chicago, Ill	2,004,846 85
D. H. Donovan, late collector, Saint Louis, Mo	1,247 43
G. St. Gen, collector, Saint Louis, Mo	1,167,410 12
V. Smith, collector, Duluth, Minn	3,048 23
K. McMurtrie, collector, Minnesota, Minn	27,935 95
D. E. Lyon, collector, Dubuque, Iowa	1,045 22
George Frazee, collector, Burlington, Iowa	39 32
J. Noyes, late collector, Milwaukee, Wis	15,903 80
A. W. Hall, collector, Milwaukee, Wis	174,956 16
T. A. Cummings, collector, Montana and Idaho	2,948 24
M. D. Ball, collector, Alaska, Alaska	2,188 63
J. Campbell, collector, Omaha, Nebr	1,566 86
J. Kelley, late collector, Willamette, Oreg	115,905 07
F. N. Shurtliff, collector, Willamette, Oreg	267,554 70
W. D. Hare, collector, Oregon, Oreg	61,729 24
H. A. Webster, collector, Puget Sound, Wash	8,425 54
W. W. Bowers, San Diego, Cal	82,745 90
T. B. Shannon, late collector, San Francisco, Cal	480,404 77
E. L. Sullivan, collector, San Francisco, Cal	5,813,205 77
	\$198,159,676 02

FROM SALES OF PUBLIC LANDS.

Commissioner of General Land Office	1,740 70
J. M. Marshall, acting assistant quartermaster	28,635 00
George N. Black, late receiver of public moneys, Springfield, Ill	19 73
J. M. Washburn, receiver of public moneys, Marquette, Mich	244,467 57
J. M. Farland, receiver of public moneys, Detroit, Mich	3,261 78
E. E. Goodrich, late receiver of public moneys, Traverse City, Mich	1,000 00
W. H. C. Mitchell, receiver of public moneys, Reed City, Mich	7,369 47
T. J. Burton, receiver of public moneys, East Saginaw, Mich	6,896 30
J. F. Nason, receiver of public moneys, Falls Saint Croix, Wis	4,158 98
William Callen, receiver of public moneys, Wausau, Wis	32,641 10
J. H. Wing, receiver of public moneys, Bayfield, Wis	108,361 29
V. W. Bayless, receiver of public moneys, Eau Claire, Wis	7,519 66
J. Ulrich, receiver of public moneys, La Crosse, Wis	4,137 99
N. Thatcher, receiver of public moneys, Menasha, Wis	61,858 13
W. B. Mitchell, receiver of public moneys, Saint Cloud, Minn	24,699 24
W. H. Greenleaf, late receiver of public moneys, Benson, Minn	237 48
H. W. Stone, receiver of public moneys, Benson, Minn	30,826 48

Carried forward.....

567,830 90 198,159,676 02

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM SALES OF PUBLIC LANDS.—Continued.

Brought forward.....	\$567,830 90	\$198,150,876 02
T. H. Presnell, receiver of public moneys, Duluth, Minn.....	59,841 94	
C. C. Goodnow, receiver of public moneys, Tracy, Minn.....	10,368 94	
P. C. Stettin, receiver of public moneys, Crookston, Minn.....	32,346 30	
George B. Folsom, receiver of public moneys, Taylor's Falls, Minn.....	18,822 88	
J. H. Allen, receiver of public moneys, Fergus Falls, Minn.....	40,769 65	
W. B. Herriott, receiver of public moneys, Redwood Falls, Minn.....	4,966 27	
J. P. Moulton, receiver of public moneys, Worthington, Minn.....	5,466 69	
M. F. Freed, late receiver of public moneys, Dardanelle, Ark.....	3,308 51	
Thomas Boles, receiver of public moneys, Dardanelle, Ark.....	6,382 17	
A. Hodges, late receiver of public moneys, Little Rock, Ark.....	1,077 66	
J. F. Fagan, late receiver of public moneys, Little Rock, Ark.....	2,428 37	
C. E. Kelsey, receiver of public moneys, Little Rock, Ark.....	5,110 70	
R. S. Armitage, receiver of public moneys, Harrison, Ark.....	16,219 22	
A. A. Tufts, receiver of public moneys, Camden, Ark.....	7,750 00	
H. H. Griffiths, receiver of public moneys, Des Moines, Iowa.....	4,315 13	
J. Dumars, receiver of public moneys, Springfield, Mo.....	5,05 05	
J. N. Gott, late receiver of public moneys, Boonville, Mo.....	2,958 25	
George Ritchey, receiver of public moneys, Boonville, Mo.....	1,261 38	
L. Davis, late receiver of public moneys, Ironton, Mo.....	299 49	
George H. Crumb, receiver of public moneys, Ironton, Mo.....	144,874 60	
P. J. Strobach, receiver of public moneys, Montgomery, Ala.....	6,829 49	
W. H. Tancra, receiver of public moneys, Huntsville, Ala.....	92,438 12	
John F. Rollins, receiver of public moneys, Gainesville, Fla.....	7,050 23	
R. J. Alcorn, late receiver of public moneys, Jackson, Miss.....	22,262 65	
A. N. Kimball, receiver of public moneys, Jackson, Miss.....	9,519 69	
A. E. Lamee, receiver of public moneys, Natchitoches, La.....	15,834 35	
W. M. Burwell, receiver of public moneys, New Orleans, La.....	14,492 81	
E. J. Jenkins, receiver of public moneys, Concordia, Kans.....	8,372 66	
J. L. Best, receiver of public moneys, Kirwin, Kans.....	716 61	
S. D. Houston, late receiver of public moneys, Junction City, Kans.....	20 70	
W. J. Hunter, late receiver of public moneys, Wa Keeney, Kans.....	2,831 96	
W. H. Pilkinton, receiver of public moneys, Wa Keeney, Kans.....	8,507 85	
Henry Booth, receiver of public moneys, Larned, Kans.....	1,067 45	
D. R. Wagstaff, late receiver of public moneys, Salina, Kans.....	6,980 70	
L. Haubach, receiver of public moneys, Salina, Kans.....	6,554 36	
James L. Dyer, receiver of public moneys, Wichita, Kans.....	78 18	
E. J. Nichols, late receiver of public moneys, Independence, Kans.....	518 99	
H. M. Waters, receiver of public moneys, Independence, Kans.....	2,740 65	
George W. Watson, receiver of public moneys, Topeka, Kans.....	7,686 40	
J. Stout, receiver of public moneys, Boise City, Idaho.....	30,729 68	
R. J. Monroe, receiver of public moneys, Lewiston, Idaho.....	5,198 59	
T. F. Singiser, late receiver of public moneys, Oxford, Idaho.....	3,709 00	
A. W. Eaton, receiver of public moneys, Oxford, Idaho.....	28,797 10	
J. Stott, receiver of public moneys, Niobrara, Nebr.....	1,562 72	
C. N. Baird, receiver of public moneys, Lincoln, Nebr.....	900 00	
George W. Dorsey, receiver of public moneys, Bloomington, Nebr.....	191 39	
J. S. McClarey, late receiver of public moneys, Norfolk, Nebr.....	6,410 97	
W. B. Lambert, receiver of public moneys, Norfolk, Nebr.....	646 97	
E. A. Allen, late receiver of public moneys, Omaha, Nebr.....	14,159 46	
William Anyan, receiver of public moneys, Grand Island, Nebr.....	645 78	
Charles D. Martin, late receiver of public moneys, Dakota City, Nebr.....	7,119 69	
John Taffe, receiver of public moneys, North Platte, Nebr.....	401 95	
R. B. Harrington, late receiver of public moneys, Beatrice, Nebr.....	383 35	
W. H. Somers, receiver of public moneys, Beatrice, Nebr.....	3,428 68	
J. F. McKenna, late receiver of public moneys, Deadwood, Dak.....	8,535 19	
E. P. Champlin, receiver of public moneys, Deadwood, Dak.....	9,734 51	
L. S. Bayless, late receiver of public moneys, Yankton, Dak.....	7,607 49	
A. Hughes, receiver of public moneys, Yankton, Dak.....	18,586 78	
J. M. Washburn, late receiver of public moneys, Mitchell, Dak.....	4,084 29	
H. Barber, jr., receiver of public moneys, Mitchell, Dak.....	53,972 96	
L. D. F. Poore, late receiver of public moneys, Watertown, Dak.....	11,475 28	
H. R. Pease, receiver of public moneys, Watertown, Dak.....	48,607 97	
T. M. Pugh, receiver of public moneys, Fargo, Dak.....	9,781 48	
E. M. Brown, receiver of public moneys, Bismarck, Dak.....	115,454 92	
W. J. Anderson, receiver of public moneys, Grand Forks, Dak.....	4,495 56	
C. A. Brastow, receiver of public moneys, Del Norte, Colo.....	29,663 45	
C. B. Hickman, receiver of public moneys, Lake City, Colo.....	3,287 36	
S. T. Thomson, receiver of public moneys, Denver, Colo.....	12,365 76	
E. W. Henderson, receiver of public moneys, Central City, Colo.....	18,277 38	
M. H. Fitch, receiver of public moneys, Pueblo, Colo.....	58,575 65	
W. K. Burchinell, receiver of public moneys, Leadville, Colo.....	1,920 98	
L. S. Hilla, late receiver of public moneys, Salt Lake City, Utah.....	40,760 79	
M. M. Bane, receiver of public moneys, Salt Lake City, Utah.....	43,328 84	
F. P. Stirling, late receiver of public moneys, Helena, Mont.....	825 00	
E. Ballou, receiver of public moneys, Helena, Mont.....	4,827 69	
J. N. Bogert, receiver of public moneys, Bozeman, Mont.....	2,997 38	
T. P. McElrath, receiver of public moneys, Miles City, Mont.....	2,363 04	
E. Brevoort, receiver of public moneys, Santa Fe, N. Mex.....	152 00	
M. Bortilla, late receiver of public moneys, La Mesilla, N. Mex.....	3,457 01	
S. W. Sherfey, receiver of public moneys, La Mesilla, N. Mex.....	14,036 94	
B. C. Wright, receiver of public moneys, Carson City, Nev.....	0 00	

Carried forward.....

1,772,591 36 198,150,876 02

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM SALES OF PUBLIC LANDS—Continued.

Brought forward.....	\$1,772,691 36	\$198,159,676 02
M. Carpenter, receiver of public moneys, Eureka, Nev.	10,600 00	
J. C. Fullerton, receiver of public moneys, Roseburg, Oreg.	8,061 31	
D. Chaplen, receiver of public moneys, Le Grande, Oreg.	24,995 82	
George Conn, receiver of public moneys, Linkville, Oreg.	5,823 13	
J. W. Watta, receiver of public moneys, Oregon City, Oreg.	6,065 51	
C. N. Thornberg, receiver of public moneys, The Dalles, Oreg.	9,277 57	
R. G. Stuart, receiver of public moneys, Olympia, Wash.	53,039 43	
E. N. Sweet, receiver of public moneys, Colfax, Wash.	8,459 45	
J. M. Adams, receiver of public moneys, Yakima, Wash.	4,300 48	
S. W. Brown, receiver of public moneys, Vancouver, Wash.	9,318 73	
A. Reed, receiver of public moneys, Walla Walla, Wash.	21,854 32	
L. Ruggles, late receiver of public moneys, Florence, Ariz.	191 14	
C. E. Dalley, receiver of public moneys, Florence, Ariz.	8,875 13	
George Lount, receiver of public moneys, Prescott, Ariz.	3,045 61	
J. C. Whipple, late receiver of public moneys, Cheyenne, Wyo.	937 12	
W. M. Garvey, receiver of public moneys, Cheyenne, Wyo.	12,268 89	
H. R. Crosby, receiver of public moneys, Evanston, Wyo.	849 68	
H. Fellows, late receiver of public moneys, Sacramento, Cal.	958 85	
H. O. Beatty, receiver of public moneys, Sacramento, Cal.	34,461 04	
O. Dobrowsky, late receiver of public moneys, Shasta, Cal.	11,890 62	
C. McDonald, receiver of public moneys, Shasta, Cal.	3,065 41	
G. M. Gerrish, late receiver of public moneys, Visalia, Cal.	500 00	
T. Lindsey, receiver of public moneys, Visalia, Cal.	10,053 67	
T. May, late receiver of public moneys, Independence, Cal.	1,676 08	
George O. Tiffany, late receiver of public moneys, Los Angeles, Cal.	221 75	
J. W. Haverstick, receiver of public moneys, Los Angeles, Cal.	12,804 68	
H. Z. Osborne, receiver of public moneys, Bodie, Cal.	17,835 80	
S. Cooper, receiver of public moneys, Humboldt, Cal.	35,709 67	
A. Miller, receiver of public moneys, Susanville, Cal.	15,428 94	
O. Perrin, receiver of public moneys, Stockton, Cal.	25,514 51	
L. T. Crane, receiver of public moneys, Marysville, Cal.	28,612 81	
R. H. Waller, late receiver of public moneys, San Francisco, Cal.	30 01	
J. M. Shanklin, late receiver of public moneys, San Francisco, Cal.	299 33	
C. H. Chamberlain, receiver of public moneys, San Francisco, Cal.	32,256 38	

2,201,863 17

FROM INTERNAL REVENUE.

Commissioner of Internal Revenue.....	7,397,486 21	
Treasurer of the United States.....	162 14	
L. H. Mayer, late collector 1st district, Alabama.....	9,728 05	
A. T. Morgan, collector 1st district, Alabama.....	46,074 52	
J. T. Rapier, collector 2d district, Alabama.....	75,221 02	
E. Wheeler, collector, Arkansas.....	131,062 50	
T. Cordia, collector, Arizona.....	37,266 65	
William Higby, collector 1st district, California.....	3,277,981 87	
A. L. Frost, collector 2d district, California.....	336,588 63	
James S. Wolfe, collector, Colorado.....	215,051 06	
J. Selden, collector 1st district, Connecticut.....	284,818 81	
J. F. Hollister, collector 2d district, Connecticut.....	295,806 47	
J. L. Pennington, collector, Dakota.....	48,536 26	
J. McIntyre, collector, Delaware.....	311,066 76	
D. Egan, collector, Florida.....	257,775 84	
A. Clark, collector 2d district, Georgia.....	269,460 79	
E. C. Wade, collector 3d district, Georgia.....	98,293 15	
A. Savage, late collector, Idaho.....	14,816 05	
R. W. Berry, collector, Idaho.....	10,693 28	
J. D. Harvey, collector 1st district, Illinois.....	9,905,157 69	
L. B. Crooker, collector 2d district, Illinois.....	247,889 98	
A. M. Jones, late collector 3d district, Illinois.....	484,067 47	
A. H. Harshey, acting collector 3d district, Illinois.....	41,704 54	
A. Woodcock, collector 3d district, Illinois.....	40,794 85	
J. Tillson, collector 4th district, Illinois.....	1,205,385 62	
H. Knowles, collector 5th district, Illinois.....	11,421,273 13	
J. W. Hill, collector 7th district, Illinois.....	66,019 20	
J. Merriam, collector 8th district, Illinois.....	1,412,577 50	
J. C. Willis, collector 13th district, Illinois.....	962,792 48	
J. C. Veatch, collector 1st district, Indiana.....	261,973 52	
W. Cumback, collector 4th district, Indiana.....	3,894,824 13	
F. Baggs, collector 6th district, Indiana.....	1,094,927 90	
D. W. Minshall, collector 7th district, Indiana.....	2,262,166 21	
George Moon, collector 10th district, Indiana.....	175,858 48	
J. F. Wildman, collector 11th district, Indiana.....	97,829 13	
S. S. Farwell, late collector 2d district, Iowa.....	170,869 62	
John W. Green, collector 2d district, Iowa.....	83,773 29	
James E. Simpson, collector 3d district, Iowa.....	282,064 40	
J. Connell, collector 4th district, Iowa.....	169,051 54	
L. P. Sherman, collector 5th district, Iowa.....	219,170 19	
J. C. Carpenter, collector, Kansas.....	239,449 93	
J. D. Kelly, late collector 1st district, Kentucky.....	905 76	
George O. Yelzer, late collector 1st district, Kentucky.....	26 49	
J. P. Hall, late collector 1st district, Kentucky.....	387 58	

Carried forward..... 47,856,312 26 200,361,539 19

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM INTERNAL REVENUE—Continued.

Brought forward	\$47,358,212 26	\$200,361,530 19
W. A. Stewart, collector 2d district, Kentucky	667,754 41	
J. F. Buckner, late collector 5th district, Kentucky	2,277,152 73	
W. S. Wilson, collector 5th district, Kentucky	1,212,519 39	
W. S. Holden, late collector 6th district, Kentucky	2,064,451 74	
J. W. Fennell, collector 6th district, Kentucky	1,120,769 29	
A. M. Swope, collector 7th district, Kentucky	1,009,848 31	
W. J. Landrum, collector 8th district, Kentucky	217,367 00	
F. C. Barnes, late collector 9th district, Kentucky	4,525 00	
J. E. Blaine, collector 9th district, Kentucky	145,127 28	
M. Marks, collector, Louisiana	760,651 04	
F. J. Rollins, collector, Maine	82,457 05	
R. M. Proud, collector 3d district, Maryland	2,334,984 22	
D. C. Bruce, late collector 4th district, Maryland	28,559 55	
W. Bruce, collector 4th district, Maryland	121,745 38	
George M. Sands, late collector 5th district, Maryland	4,033 63	
R. C. Powers, late collector, Mississippi	7 50	
James Hill, collector, Mississippi	96,278 59	
C. W. Slack, collector 3d district, Massachusetts	1,454,636 28	
C. C. Dame, collector 5th district, Massachusetts	857,447 12	
E. R. Tinker, collector 10th district, Massachusetts	387,597 80	
L. S. Trowbridge, collector 1st district, Michigan	1,223,504 44	
H. B. Rowland, collector 3d district, Michigan	247,789 60	
S. S. Bailey, collector 4th district, Michigan	137,251 82	
C. V. De Land, collector 6th district, Michigan	178,190 38	
A. C. Smith, collector 1st district, Minnesota	116,787 56	
William Bickel, collector 2d district, Minnesota	329,018 51	
J. H. Sturgeon, collector 1st district, Missouri	5,543,333 70	
A. B. Carroll, collector 2d district, Missouri	66,030 63	
R. E. Lawder, collector 4th district, Missouri	285,430 68	
D. H. Bndlong, collector 5th district, Missouri	147,281 98	
R. T. Van Horn, late collector 6th district, Missouri	288,239 44	
P. Dappier, collector 6th district, Missouri	36,945 00	
T. P. Fuller, collector, Montana	44,881 67	
F. C. Lord, collector, Nevada	52,442 38	
L. Cronnse, collector, Nebraska	962,064 85	
A. H. Young, collector, New Hampshire	311,810 46	
W. P. Tate, collector 1st district, New Jersey	292,241 50	
C. Barcalow, collector 3d district, New Jersey	327,590 81	
R. B. Hathorne, collector 5th district, New Jersey	4,258,182 42	
G. A. Smith, collector, New Mexico	47,057 42	
R. C. Ward, collector 1st district, New York	2,959,673 22	
M. B. Blake, collector 2d district, New York	3,377,659 78	
M. Weber, collector 3d district, New York	5,758,001 75	
M. D. Stivers, collector 11th district, New York	207,535 07	
J. M. Johnson, collector 12th district, New York	544,859 28	
R. P. Lathrop, collector 14th district, New York	600,482 13	
T. Stevenson, collector 15th district, New York	294,732 58	
J. C. P. Kincaid, collector 21st district, New York	326,846 08	
J. B. Strong, collector 24th district, New York	494,109 38	
B. DeVoe, collector 26th district, New York	316,612 97	
B. Van Horn, collector 28th district, New York	974,869 52	
F. Buell, collector 30th district, New York	1,377,990 99	
E. A. White, collector 2d district, North Carolina	74,396 95	
C. W. Woollen, late collector 3d district, North Carolina	100 85	
John Read, late collector 4th district, North Carolina	317 53	
I. J. Young, collector 4th district, North Carolina	850,967 43	
W. H. Wheeler, late collector 5th district, North Carolina	1,016,110 81	
George B. Everitt, collector 5th district, North Carolina	35,526 83	
J. J. Mott, collector 6th district, North Carolina	501,944 21	
J. C. Cartwright, collector, Oregon	86,391 94	
A. Smith, Jr., collector 1st district, Ohio	12,638,346 58	
R. Williams, Jr., collector 3d district, Ohio	1,404,891 94	
R. P. Kennedy, collector 4th district, Ohio	513,582 87	
James Russell, collector 6th district, Ohio	357,737 63	
C. C. Walcutt, collector 7th district, Ohio	594,593 31	
C. Waggoner, collector 10th district, Ohio	1,089,560 12	
B. F. Coates, collector 11th district, Ohio	1,388,470 34	
J. Palmer, collector 15th district, Ohio	194,569 58	
W. P. Richardson, late collector 15th district, Ohio	269 97	
W. S. Streater, collector 18th district, Ohio	805,851 23	
James Ashworth, collector 1st district, Pennsylvania	2,678,445 83	
J. T. Valentine, collector 8th district, Pennsylvania	622,634 45	
T. A. Wiley, collector 9th district, Pennsylvania	1,278,820 83	
E. H. Chase, collector 12th district, Pennsylvania	368,259 50	
C. J. Bruner, collector 14th district, Pennsylvania	204,938 63	
E. Scull, collector 16th district, Pennsylvania	214,513 47	
C. M. Lynch, collector 19th district, Pennsylvania	137,256 45	
J. C. Brown, collector 20th district, Pennsylvania	93,186 74	
T. W. Davis, collector 22d district, Pennsylvania	1,408,472 82	
J. M. Sullivan, collector 23d district, Pennsylvania	633,999 85	
E. H. Rhodes, collector, Rhode Island	209,079 37	

Carried forward..... 124,157,990 00 200,361,530 19

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM INTERNAL REVENUE—Continued.

Brought forward.....	\$124, 157, 990 09	\$200, 361, 539 19
E. M. Boynton, collector, South Carolina	136, 170 36	
J. M. Melton, collector, 2d district, Tennessee	110, 174 77	
P. A. Wilkenson, late collector, 3d district, Tennessee	50 00	
J. C. Bryant, late collector, 4th district, Tennessee	42	
W. M. Woodcock, collector, 5th district, Tennessee	922, 014 14	
A. W. Hawkins, late collector, 7th district, Tennessee	119 96	
R. F. Patterson, collector, 8th district, Tennessee	114, 040 42	
M. Stapp, late collector, 1st district, Texas	565 52	
W. H. Sinclair, collector, 1st district, Texas	101, 043 60	
B. C. Ludlow, collector, 3d district, Texas	82, 543 90	
W. N. Brewster, late collector, 3d district, Texas	894 08	
A. G. Malloy, late collector, 4th district, Texas	31, 271 02	
T. Hitchcock, collector, 4th district, Texas	34, 232 01	
O. J. Hollister, collector, Utah	43, 116 79	
C. S. Dana, collector, Vermont	56, 504 65	
J. D. Brady, collector, 2d district, Virginia	934, 245 58	
O. H. Russell, collector, 3d district, Virginia	2, 076, 473 46	
W. L. Fernald, collector, 4th district, Virginia	1, 053, 200 58	
J. H. Rives, collector, 5th district, Virginia	1, 763, 556 89	
B. B. Botta, collector, 6th district, Virginia	229, 729 23	
J. B. Hayden, collector, Washington Territory	81, 488 04	
J. H. Dual, collector, 1st district, West Virginia	338, 401 14	
Geo. W. Brown, late collector, 2d district, West Virginia	105, 697 28	
F. H. Pierrepont, collector, 2d district, West Virginia	6, 000 00	
J. M. Bean, collector, 1st district, Wisconsin	2, 374, 942 98	
H. Harnden, collector, 2d district, Wisconsin	169, 892 52	
C. A. Galloway, collector, 3d district, Wisconsin	232, 152 46	
H. E. Kelly, collector, 6th district, Wisconsin	139, 414 74	
E. P. Snow, collector, Wyoming	18, 808 88	
		135, 264, 885 51

FROM CONSULAR FEES.

T. Adamson, consul, Pernambuco	7, 613 07
L. T. Adams, consul, Geneva	777 00
C. M. Allen, consul, Bermuda	1, 746 26
D. Atwater, consul, Tahiti	534 29
H. L. Atherton, consul, Pernambuco	765 84
J. A. Bridgland, consul, Havre	5, 294 30
A. Bideau, consul-general, London	6, 958 39
S. S. Blodgett, consul, Prescott	897 50
E. P. Brooks, consul, Cork	697 50
L. Burckhardt, consular agent, Stettin	133 50
G. E. Ballock, consul, Cologne	2, 921 90
A. Barnes, consul, La Guayra	1, 354 14
E. L. Baker, consul, Buenos Ayres	5, 115 36
R. H. Barrows, consul, Dublin	1, 093 26
H. J. Borell, consul, St. Helena	342 38
L. A. Batchelder, vice-consul, Zanzibar	416 80
S. H. M. Byers, consul, Zurich	2, 372 75
W. C. Burchard, consul, Omoa and Truxillo	423 26
D. H. Bailey, consul, Hong-Kong	1, 035 27
T. J. Barnett, consular agent, Ottawa, Canada	736 48
F. Ball, consul, Palermo	1, 213 29
S. P. Bayley, consul, Palermo	687 94
A. Cone, consul, Para	694 47
T. Canisius, consul, Bristol	658 76
A. J. Cascard, consul, Tampico	484 42
S. F. Cooper, consul, Glasgow	1, 161 89
S. W. Cooper, consul, Clifton	100 60
R. S. Chilton, consul, Clifton	584 50
R. T. Clayton, consul, Callao	180 93
W. Crosby, consul, Talcahuano	250 00
J. S. Crosby, consul, Florence	2, 265 02
H. J. Cranch, consul, St. Helena	133 87
E. Conroy, consul, San Juan	409 69
A. R. Cobb, vice-consul, Calcutta	4, 098 10
G. L. Catlin, consul, Stuttgart	1, 161 23
B. O. Duncan, consul, Naples	1, 102 40
A. N. Duffie, consul, Cadiz	750 00
S. W. Dabney, consul, Fayal	716 17
R. L. Doerr, vice-consul, Basle	54 95
T. M. Dawson, consul, Apia	90 34
D. M. Dunn, consul, Prince Edward's	923 01
L. E. Dyer, consul, Odessa	282 50
A. V. Dockery, consul, Leeds	2, 126 79
M. M. DeLano, consul, Foo-Choo	70 00
J. Dittner, consular agent, Stettin	283 34
H. W. Diman, consul, Lisbon	1, 297 57
O. N. Denny, consul, Tien-Tsin	6, 263 63
W. H. Edwards, consul-general, St. Petersburg	457 50
R. A. Edes, consul, Bahia	456 77

Carried forward.....

69, 318 88 325, 625, 924 70

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM CONSULAR FEES—Continued.

Brought forward	\$60,318 83	\$335,625,924 79
D. Eckstein, consul, Victoria	1,716 16	
J. T. Edgar, consul, Beirut	107 00	
W. W. Edgcomb, consul, Cape Town	580 03	
J. L. Friable, consul, Rio Grande	221 22	
P. Figyelmeey, consul, Demerara	1,538 18	
G. W. Fish, consul, Tunis	2 50	
L. H. Foote, consul, Valparaiso	1,904 96	
E. E. Foreman, consul-general, Cairo	171 95	
C. L. Fisher, vice-consul, Tien-Tsin	33 50	
N. K. Griggs, consul, Chemnitz	22,871 50	
W. F. Grinnell, consul, Bremen	4,698 58	
G. W. Griffin, consul, Apia	693 15	
J. B. Gould, consul, Birmingham	3,040 74	
J. R. Geary, vice-consul, Malaga	722 72	
S. Goutier, consul, Cape Haytien	1,000 00	
B. Gerrieh, consul, Bordeaux	3,496 27	
G. Gifford, consular agent, Nantes	253 96	
W. H. Garfield, consul, Martinique	1,329 19	
V. Giordani, vice-consul, Venice	42 50	
J. Griffith, vice-consul, Smyrna	399 51	
W. E. Goldsborough, consul, Amoy	1,520 21	
W. F. G. Gelase, vice-consul, Nuremberg	495 27	
J. Hibbard, consular agent, Goderich	1,054 93	
J. F. Hazelton, consul, Genoa	2,402 06	
G. E. Hoskinson, consul, Kingston	2,132 17	
G. H. Horstman, consul, Munich	2,003 29	
D. K. Hobart, consul, Windsor	956 25	
H. C. Hall, consul-general, Havana	21,491 75	
O. Hatfield, consul, Batavia	597 04	
W. C. Howells, consul, Quebec	3,345 69	
G. H. Heap, consul, Tunis	607 34	
J. C. Hooker, consul-general, Rome	496 50	
J. Harris, vice-consul, Venice	543 80	
F. P. Hastings, consul, Honolulu	2,818 77	
Bret Harte, consul, Glasgow	3,967 07	
W. Hummell, vice-consul, Munich	74 25	
J. A. Haldeman, consul, Bangkok	158 48	
E. R. Jones, consul, Newcastle	1,612 10	
C. B. Jones, consul, Tripoli	2 50	
A. C. Jones, consul, Nagasaki	496 06	
R. M. Jackson, vice-consul, Stuttgart	178 75	
M. M. Jackson, consul, Halifax	2,533 53	
J. H. Jenke, commercial agent, Windsor	2,222 00	
F. Jones, consul, St. Domingo	1,106 18	
W. King, consul, Bremen	6,163 22	
H. Kreismann, consul-general, Berlin	7,832 02	
J. C. Kretchner, commercial agent, San Juan del Norte	100 00	
A. E. Lee, consul-general, Frankfort	5,925 80	
H. D. Laurence, commercial agent, Sherbrooke	1,103 73	
H. S. Laaar, commercial agent, San Juan del Norte	23 58	
E. E. Lane, consul, Tunstall	4,097 34	
A. C. Litchfield, consul-general, Calcutta	1,654 93	
J. C. Landreau, consul, Santiago	893 93	
F. Leland, consul, Hamilton	3,212 77	
C. P. Lincoln, consul, Canton	1,291 17	
E. C. Lord, consul, Ningpo	75 34	
J. E. Montgomery, consul, Genoa	6,081 55	
A. McLain, Jr., consul, Guayaquil	659 13	
E. Masi, vice-consul, Leghorn	2,317 88	
J. M. Morton, consul, Honolulu	8,508 40	
F. H. Mason, consul, Basle	4,022 05	
W. Morey, consul, Ceylon	470 77	
Morton, Rose, & Co., bankers, London	192,063 79	
J. S. Mosby, consul, Hong-Kong	8,918 42	
D. A. McKinley, consul, Honolulu	1,193 28	
J. F. Mason, consul, Dresden	2,045 71	
O. Malmros, consul, Pictou	361 09	
M. McDougall, consul, Dundee	3,434 58	
H. C. Marston, consul, Port Louis	1,034 00	
P. Moller, vice-consul, Hamburg	3,725 08	
W. P. Mangum, consul, Nagasaki	111 74	
T. J. McLain, Jr., consul, Nassau	294 73	
F. A. Matthews, consul, Tangier	8 95	
J. Mathe, consul, Sanseonate	367 50	
A. McCaskie, vice-consul, Leith	358 83	
J. Nunn, vice-consul-general, London	4,034 75	
G. H. Owen, consul, Messina	2,154 40	
E. P. Pellet, consul, Sabanilla	750 00	
S. D. Pace, consul, Sarnia	1,651 50	
A. C. Phillips, consul, Erie	712 25	
J. S. Potter, consul, Stuttgart	316 00	

Carried forward

444,744 77 335,625,924 79

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM CONSULAR FEES—Continued.

Brought forward.....	\$444, 744 77	\$335, 625, 924 70
B. F. Peixotto, consul, Lyons.....	6, 239 88	
A. C. Prindle, consul, Para.....	2, 147 89	
S. B. Packard, consul, Liverpool.....	12, 333 94	
T. T. Prentiss, consul, Seychelles.....	512 26	
C. A. Phelps, consul, Prague.....	2, 534 86	
William N. Pethick, consul, Tien-Tsin.....	35 07	
W. H. Polleya, consul, Barbadoes.....	1, 749 24	
William A. Preller, vice-consul, Rio Grande du Sul.....	259 94	
W. W. Robinson, consul, Tamatave.....	119 93	
G. W. Roosevelt, consul, Auckland.....	2, 822 89	
T. B. Reid, consul, Funchal.....	301 10	
H. B. Ryder, consul, Copenhagen.....	310 17	
L. Richmond, consul, Cork.....	3, 514 06	
R. Richardson, vice-consul, Bradford.....	211 96	
A. L. Russell, consul, Montevideo.....	2, 476 98	
J. T. Robeson, consul, Leith.....	1, 189 98	
W. T. Rice, consul, Leghorn.....	2, 058 48	
W. W. Randall, consul, Sabanilla.....	45 50	
S. Speckman, consul, Munich.....	288 25	
C. O. Shepard, consul, Bradford.....	5, 053 04	
A. G. Studer, consul, Singapore.....	3, 022 02	
E. M. Smith, consul, Maranham.....	802 75	
E. H. Smith, consul, Naples.....	1, 191 28	
A. D. Shaw, consul, Toronto.....	4, 281 57	
E. Schuyler, consul, Birmingham.....	301 18	
E. J. Smithers, consul, Smyrna.....	411 00	
D. Stearns, consul, Trinidad.....	1, 719 48	
S. P. Sanders, vice-consul, Nassau.....	607 53	
E. Stanton, consul, Barmen.....	3, 521 86	
J. F. Swords, commercial agent, Sagna la Grande.....	208 02	
T. N. Swift, vice-consul, Pernambuco.....	507 52	
R. J. Saxe, consul, St. John's.....	2, 638 49	
W. P. Sutton, commercial agent, Matamoros.....	535 75	
J. Stahl, consul, Osaka and Hiogo.....	3, 790 64	
William Simms, vice-consul, Belfast.....	426 33	
H. J. Sprague, consul, Gibraltar.....	1, 968 00	
D. H. Strother, consul, Mexico.....	136 50	
J. A. Sutter, jr., consul, Acapulco.....	711 77	
F. H. Scheuch, consul, Barcelona.....	411 93	
J. W. Siler, consul, St. Helena.....	326 32	
J. Q. Smith, consul-general, Montreal.....	7, 429 72	
W. W. Sikes, consul, Cardiff.....	1, 968 12	
O. M. Spencer, consul, Genoa.....	1, 489 33	
J. H. Stewart, consul, Leipzig.....	4, 011 90	
J. W. Steele, consul, Matanzas.....	1, 019 10	
George Scroggs, consul, Hamburg.....	197 79	
J. F. Shepard, consul, Hankow.....	1, 364 88	
W. L. Scruggs, consul, Chin Kiang.....	578 44	
J. Thorrington, consul, Aspinwall.....	3, 233 10	
S. T. Trowbridge, consul, Vera Cruz.....	3, 468 41	
J. W. Taylor, consul, Winnipeg.....	181 00	
W. Thomson, consul, Southampton.....	147 00	
W. H. Twitchell, consul, Kingston.....	1, 327 50	
V. Thompson, consul, St. Helena.....	1, 036 66	
A. W. Thayer, consul, Trieste.....	1, 733 83	
T. M. Terry, consul, Santiago, Cape Verde.....	179 98	
G. C. Tanner, consul, Verviers and Liege.....	802 50	
W. H. Vesey, consul, Nice.....	308 00	
H. Van Arsdale, consul, Leipzig.....	125 00	
E. Vaughan, consul, Coaticook.....	1, 222 19	
T. B. Van Buren, consular agent, Kanagawa.....	6, 925 32	
J. R. Weaver, consul, Antwerp.....	5, 479 22	
J. M. Wilson, consul, Hamburg.....	8, 802 54	
D. B. Warner, consul, St. John, N. B.....	3, 965 12	
J. N. Wasson, consul, Quebec.....	1, 115 66	
J. Wilson, consul, Brussels.....	2, 125 00	
C. B. Webster, consul, Sheffield.....	3, 468 89	
J. G. Willson, consul, Jerusalem.....	117 00	
A. Willard, consul, Guaymas.....	803 40	
H. J. Winser, consul, Sonneberg.....	6, 852 50	
George Walker, consul-general, Paris.....	11, 767 98	
T. F. Wilson, consular agent, Cardenas.....	341 85	
F. F. Winter, consul, Rotterdam.....	2, 524 59	
G. L. Washington, consul, Matanzas.....	1, 511 89	
J. C. A. Wingate, consul, Foo Choo.....	890 00	

604, 499 24

FROM STEAMBOAT FEES.

J. Atkins, collector, Savannah, Ga.....	25 00
J. A. P. Allen, collector, New Bedford, Mass.....	352 50
H. C. Akeley, collector, Michigan, Mich.....	4, 062 45

Carried forward.....

4, 429 95 336, 220, 422 94

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM STEAMBOAT FEES—Continued.

Brought forward	\$4,429 95	\$336,230,423 M
I. S. Adams, collector, Great Egg Harbor, N. J.	75 00	
W. L. Ashmore, collector, Burlington, N. J.	61 30	
J. Brady, jr., collector, Fall River, Mass.	1,056 45	
D. V. Bell, collector, Detroit, Mich.	8,905 51	
W. A. Baldwin, collector, Newark, N. J.	423 45	
M. R. Barr, collector, Erie, Pa.	545 00	
H. L. Brown, collector, Erie, Pa.	357 85	
W. W. Bowers, collector, San Diego, Cal.	50 10	
C. H. Baldwin, collector, Charleston, S. C.	2,065 00	
G. E. Bowden, collector, Norfolk, Va.	5,158 95	
A. W. Beard, collector, Boston, Mass.	7,159 00	
F. J. Babson, collector, Gloucester, Mass.	125 00	
T. F. Black, collector, Saint Mary's, Ga.	25 00	
A. S. Badger, collector, New Orleans, La.	18,022 00	
A. J. Biera, collector, New Haven, Conn.	190 20	
J. W. Burke, collector, Mobile, Ala.	3,616 75	
J. T. Collins, collector, Brunswick, Ga.	280 55	
D. G. Carr, collector, Petersburg, Va.	50 00	
J. Campbell, collector, Omaha, Neb.	496 00	
J. Collins, collector, Bristol, R. I.	275 40	
J. M. Currie, collector, Saint Mark's, Fla.	328 40	
B. C. Cook, collector, Richmond, Va.	75 00	
W. P. Canaday, collector, Wilmington, N. C.	363 35	
E. J. Costello, collector, Natchez, Miss.	295 15	
J. H. Cozens, collector, Newport, R. I.	365 85	
F. Dodge, collector, Georgetown, D. C.	25 00	
S. E. Davis, collector, Port Jefferson, N. Y.	25 00	
A. C. Davis, collector, Beaufort, N. C.	529 05	
W. H. Daniels, collector, Oswegatchie, N. Y.	727 15	
J. F. Dravo, collector, Pittsburgh, Pa.	50 00	
S. Dodge, collector, Marblehead, Mass.	182 20	
J. E. Elmer, collector, Bridgetown, N. J.	523 55	
J. W. Fuller, collector, Miami, Ohio.	30 85	
J. Frankenfield, collector, Minnesota, Minn.	914 25	
George Frazee, collector, Burlington, Iowa.	1,417 25	
D. G. Fort, collector, Oswego, N. Y.	70 45	
B. Flagler, collector, Niagara, N. Y.	751 05	
George Fisher, collector, Cairo, Ill.	6,327 35	
J. Gilchrist, collector, Wheeling, W. Va.	1,751 75	
C. A. Gould, collector, Buffalo, N. Y.	226 00	
T. A. Henry, collector, Pamlico, N. C.	159 38	
J. W. Howells, collector, Fernandina, Fla.	100 00	
George Holmes, collector, Beaufort, S. C.	734 05	
C. H. Houghton, collector, Perth Amboy, N. J.	50 00	
J. D. Hopkins, collector, Frenchman's Bay, Me.	125 55	
J. A. Hall, collector, Waldoboro', Me.	18,276 00	
J. F. Hartranft, collector, Philadelphia, Pa.	25 25	
I. Hacker, collector, Southern Oregon.	6,300 70	
W. D. Howe, collector, Cuyahoga, Ohio.	459 95	
W. D. Hare, collector, Oregon, Oreg.	6,583 50	
A. W. Hall, collector, Milwaukee, Wis.	900 58	
E. Hopkins, collector, Saint John's, Fla.	25 00	
T. S. Hodson, collector, Easton, Md.	87 00	
J. L. Haynes, collector, Brazos, Tex.	507 06	
H. H. Huse, collector, Newburyport, Mass.	265 70	
H. F. Herlot, collector, Georgetown, D. C.	250 00	
A. F. Howard, collector, Portsmouth, N. H.	755 40	
C. Harris, collector, Providence, R. I.	175 00	
W. S. Havens, collector, Sag Harbor, N. Y.	849 15	
George Hubbard, collector, Stonington, Conn.	305 10	
F. C. Humphreys, collector, Pensacola, Fla.	50 00	
T. F. House, collector, Saint Augustine, Fla.	25 00	
W. P. Hillier, collector, Nantucket, Mass.	456 80	
J. S. Hanover, collector, Fairfield, Conn.	25 00	
T. Ireland, collector, Annapolis, Md.	3,709 10	
T. F. Johnson, collector, Savannah, Ga.	3,017 25	
J. C. Jewell, collector, Evansville, Ind.	637 40	
J. E. Jolley, collector, Teche, La.	1,020 75	
J. Kelly, collector, Willamette, Oreg.	966 05	
D. E. Lyon, collector, Dubuque, Iowa.	607 78	
C. Lehman, collector, Vicksburg, Miss.	50 00	
I. Lord, collector, Saco, Me.	419 20	
William Lowen, collector, Sag Harbor, N. Y.	1,538 95	
E. McMurtrie, collector, Minnesota.	2,855 90	
L. M. Morrill, collector, Portland, Me.	55,284 41	
E. A. Merritt, collector, New York, N. Y.	50 00	
W. C. Marshall, collector, Belfast, Me.	50 00	
O. McFadden, collector, Wiscasset, Me.	545 95	
I. H. Moulton, collector, La Crosse, Wis.	1,018 97	
A. J. Murat, collector, Apalachicola, Fla.	250 00	
C. S. Mills, collector, Richmond, Va.		

Carried forward

177,058 14 336,230,423 M

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM STEAMBOAT FEES—Continued.

Brought forward.....	\$177, 053 14	\$336, 230, 423 94
G. W. Mathis, collector, Little Egg Harbor, N. J.....	28 30	
D. W. McClung, collector, Cincinnati, Ohio.....	2, 971 30	
D. McLaughlin, collector, Michigan, Mich.....	1, 353 25	
A. G. Malloy, collector, Galveston, Tex.....	583 05	
C. Northrop, collector, New Haven, Conn.....	432 60	
J. Masro, collector, Milwaukee, Wis.....	175 00	
N. B. Nutt, collector, Passamaquoddy, Me.....	159 10	
E. S. J. Nealley, collector, Bath, Me.....	544 15	
C. Y. Osborn, collector, Superior, Mich.....	2, 980 90	
C. H. Odell, collector, Salem, Mass.....	100 00	
A. Putnam, collector, Middletown, Conn.....	891 80	
J. G. Pool, collector, Miami, Ohio.....	563 45	
E. M. Pease, collector, Galveston, Tex.....	1, 189 40	
F. A. Pratt, collector, Newport, R. I.....	136 63	
J. L. Parkhurst, acting collector, Georgetown, D. C.....	218 45	
J. S. Eutan, collector, Pittsburgh, Pa.....	9, 425 50	
C. E. Robinson, collector, Albemarle, N. C.....	483 40	
M. Rice, collector, Saint Mary's, Ga.....	25 00	
T. O. Shackelford, collector, Louisville, Ky.....	4, 512 60	
J. S. Smith, collector, Bangor, Me.....	177 95	
J. F. Sanborn, collector, Huron, Mich.....	5, 964 45	
W. N. S. Sanders, collector, Albany, N. Y.....	8, 084 85	
W. T. Simpson, collector, Genesee, N. Y.....	155 85	
W. J. Smith, collector, Memphis, Tenn.....	5, 882 40	
W. H. Sargent, collector, Castine, Me.....	50 00	
E. H. Stephenson, collector, Cincinnati, Ohio.....	5, 115 50	
V. Smith, collector, Duluth, Minn.....	150 00	
W. H. Smith, collector, Chicago, Ill.....	7, 581 00	
E. H. Smith, collector, Mobile, Ala.....	180 00	
T. B. Shannon, collector, San Francisco, Cal.....	1, 571 80	
G. St. Gem, collector, Saint Louis, Mo.....	13, 006 30	
E. I. Sullivan, collector, San Francisco, Cal.....	9, 887 60	
F. N. Shurtliff, collector, Willamette, Oreg.....	4, 880 80	
W. D. Shepherd, acting collector, Galveston, Tex.....	431 85	
S. C. Slade, collector, Paso del Norte, Tex.....	90 10	
A. E. Tutton, collector, Philadelphia, Pa.....	239 10	
J. A. Tibbetta, collector, New London, Conn.....	4, 780 90	
L. Thompson, collector, Delaware.....	1, 102 80	
J. Tyler, collector, Buffalo, N. Y.....	10, 506 15	
J. L. Thomas, Jr., collector, Baltimore, Md.....	11, 166 29	
R. Upton, Jr., collector, Tappahannock, Va.....	25 00	
H. W. Webster, collector, Puget Sound, Wash.....	2, 478 80	
A. Woolf, collector, Nashville, Tenn.....	2, 171 90	
F. N. Wicker, collector, Key West, Fla.....	87 85	
W. Wells, collector, Vermont, Vt.....	842 15	
A. A. Warfield, collector, Alexandria, Va.....	225 00	
G. W. Warren, collector, Cape Vincent, N. Y.....	650 95	
D. Warren, collector, Galena, Ill.....	4, 255 45	
J. H. Wilson, collector, Georgetown, D. C.....	316 25	
J. L. Wartman, acting collector, Cincinnati, Ohio.....	1, 137 95	

307, 554 21

FROM REGISTERS' AND RECEIVERS' FEES.

R. J. Alcorn, receiver of public moneys, Jackson, Miss.....	1, 100 00
W. J. Anderson, receiver of public moneys, Grand Forks, Dak.....	40, 108 92
J. H. Allen, receiver of public moneys, Fergus Falls, Minn.....	13, 765 90
William Anyan, receiver of public moneys, Grand Island, Nebr.....	18, 145 87
E. S. Armitage, receiver of public moneys, Harrison, Ark.....	10, 364 69
J. M. Adams, receiver of public moneys, Yakima, Wash.....	1, 817 75
C. A. Brastow, receiver of public moneys, Del Norte, Colo.....	804 50
George Baldy, receiver of public moneys, New Orleans, La.....	18 50
W. B. Burchinell, receiver of public moneys, Leadville, Colo.....	12, 541 93
J. V. Bogert, receiver of public moneys, Bozeman, Mont.....	3, 181 99
L. J. Best, receiver of public moneys, Kerwin, Kans.....	32, 227 97
H. Booth, receiver of public moneys, Larned, Kans.....	17, 848 60
L. S. Bayless, receiver of public moneys, Yankton, Dak.....	10, 225 06
E. M. Brown, receiver of public moneys, Bismarck, Dak.....	6, 042 52
T. Boles, receiver of public moneys, Dardanelles, Ark.....	10, 285 00
C. N. Baird, receiver of public moneys, Lincoln, Nebr.....	3, 970 94
E. Brevoort, receiver of public moneys, Santa Fe, N. Mex.....	8, 555 00
S. W. Brown, receiver of public moneys, Vancouver, Wash.....	5, 192 82
M. M. Bane, receiver of public moneys, Salt Lake, Utah.....	13, 737 48
E. Ballou, receiver of public moneys, Helena, Mont.....	86 00
V. W. Bayless, receiver of public moneys, Eau Claire, Wis.....	3, 724 89
W. M. Burwell, receiver of public moneys, New Orleans, La.....	6, 892 69
H. Barber, Jr., receiver of public moneys, Mitchell, Dak.....	15, 429 34
H. O. Beatty, receiver of public moneys, Sacramento, Cal.....	7, 568 37
F. J. Burton, receiver of public moneys, East Saginaw, Mich.....	2, 053 33
George Conn, receiver of public moneys, Linkville, Oreg.....	761 05
S. Cooper, receiver of public moneys, Humboldt, Cal.....	3, 301 26

Carried forward.....

250, 352 46 336, 537, 978 15

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM REGISTERS' AND RECEIVERS' FEES—Continued.

Brought forward	\$250,352 46	\$336,537,978 15
L. T. Crane, receiver of public moneys, Marysville, Cal	86,329 53	
C. H. Chamberlin, receiver of public moneys, San Francisco, Cal	16,785 20	
E. Champlin, receiver of public moneys, Deadwood, Dak	2,181 15	
H. R. Crosby, receiver of public moneys, Evanston, Wyo	258 00	
D. Chaplin, receiver of public moneys, Le Grand, Oreg	8,753 20	
W. Callon, receiver of public moneys, Warsaw, Wis	3,689 73	
G. H. Crumb, receiver of public moneys, Ironton, Mo	578 37	
H. Carpenter, receiver of public moneys, Eureka, Nev	1,700 00	
L. Davis, receiver of public moneys, Ironton, Mo	2,932 12	
J. Dumars, receiver of public moneys, Springfield, Mo	5,313 00	
A. Dabrowsky, receiver of public moneys, Shasta, Cal	4,531 00	
C. E. Dalley, receiver of public moneys, Florence, Ariz	1,397 81	
J. L. Dyer, receiver of public moneys, Wichita, Kans	6,680 27	
G. W. Dorsey, receiver of public moneys, Bloomington, Nebr	9,990 00	
A. W. Eaton, receiver of public moneys, Oxford, Idaho	2,747 58	
J. C. Fullerton, receiver of public moneys, Roseburg, Oreg	5,507 11	
J. F. Fagan, late receiver of public moneys, Little Rock, Ark	3,449 45	
M. H. Fitch, receiver of public moneys, Pueblo, Colo	8,156 44	
G. B. Folsom, receiver of public moneys, Taylor's Falls, Minn	1,872 18	
J. M. Farland, receiver of public moneys, Detroit, Mich	1,368 15	
H. H. Griffiths, receiver of public moneys, Des Moines, Iowa	2,445 00	
W. M. Garvey, receiver of public moneys, Cheyenne, Wyo	1,307 00	
C. C. Goodnow, receiver of public moneys, Tracy, Minn	5,801 19	
J. W. Haverstick, receiver of public moneys, Los Angeles, Cal	6,237 75	
W. J. Hunter, late receiver of public moneys, Waukegan, Kans	854 16	
E. W. Henderson, receiver of public moneys, Central City, Colo	5,111 85	
A. Hughes, receiver of public moneys, Yankton, Dak	3,850 06	
C. B. Hickman, receiver of public moneys, Lake City, Colo	4,668 75	
L. Hanback, receiver of public moneys, Salina, Kans	13,945 57	
W. B. Herriott, receiver of public moneys, Redwood Falls, Minn	5,932 94	
R. H. Harrington, receiver of public moneys, Beatrice, Nebr	2,169 60	
E. J. Jenkins, receiver of public moneys, Concordia, Kans	12,414 97	
A. N. Kimball, receiver of public moneys, Jackson, Miss	9,421 62	
C. E. Kelsey, receiver of public moneys, Little Rock, Ark	6,882 87	
A. E. Lamee, receiver of public moneys, Natchitoches, La	3,357 44	
T. Lindsey, receiver of public moneys, Vernal, Colo	4,284 65	
W. B. Lambert, receiver of public moneys, Norfolk, Nebr	7,405 82	
H. S. Lovejoy, receiver of public moneys, Niobrara, Nebr	4,390 98	
George Lount, receiver of public moneys, Prescott, Ariz	1,239 08	
W. H. H. Mitchell, receiver of public moneys, Reed City, Mich	5,523 10	
J. F. McKenna, receiver of public moneys, Deadwood, Dak	5,063 02	
W. B. Mitchell, receiver of public moneys, Saint Cloud, Minn	8,158 20	
J. P. Moulton, receiver of public moneys, Worthington, Minn	6,065 92	
R. J. Monroe, receiver of public moneys, Lewiston, Idaho	4,920 50	
A. Miller, receiver of public moneys, Susanville, Colo	2,891 32	
T. P. McElrath, receiver of public moneys, Miles City, Mont	1,422 92	
C. Macdonald, receiver of public moneys, Shasta, Cal	508 00	
J. F. Nason, receiver of public moneys, Falls Saint Croix, Wis	2,652 88	
H. Z. Osborne, receiver of public moneys, Bodie, Cal	2,196 00	
W. H. Pilkerton, receiver of public moneys, Kakecany, Kans	12,357 22	
O. Perrin, receiver of public moneys, Stockton, Cal	7,046 06	
T. M. Pugh, receiver of public moneys, Fargo, Dak	55,022 92	
L. D. F. Poore, receiver of public moneys, Watertown, Dak	29,103 38	
T. H. Preanell, receiver of public moneys, Duluth, Minn	1,896 74	
H. R. Pease, receiver of public moneys, Watertown, Dak	11,097 00	
J. F. Rollins, receiver of public moneys, Gainesville, Fla	12,545 70	
A. Reed, receiver of public moneys, Walla Walla, Wash	12,105 74	
George Ritchey, receiver of public moneys, Boonville, Mo	3,952 31	
J. Stout, receiver of public moneys, Boise City, Idaho	3,838 19	
P. J. Strohach, receiver of public moneys, Montgomery, Ala	19,248 16	
James Stott, receiver of public moneys, Niobrara, Nebr	16,042 37	
H. W. Stone, receiver of public moneys, Benson, Minn	11,020 55	
P. C. Stettin, receiver of public moneys, Crookston, Minn	30,425 28	
S. W. Sherfey, receiver of public moneys, La Marsella, N. Mex	1,450 35	
F. P. Stirling, receiver of public moneys, Helena, Mont	7,411 50	
E. N. Sweet, receiver of public moneys, Colfax, Wash	20,811 43	
T. F. Singiser, receiver of public moneys, Oxford, Idaho	2,197 67	
R. G. Stuart, receiver of public moneys, Olympia, Wash	7,129 98	
W. H. Somers, receiver of public moneys, Beatrice, Nebr	67 50	
W. H. Tancre, receiver of public moneys, Huntsville, Ala	11,885 73	
A. A. Taft, receiver of public moneys, Camden, Ark	13,476 15	
S. T. Thomson, receiver of public moneys, Denver, Colo	10,480 47	
J. Taft, receiver of public moneys, North Platte, Nebr	8,589 39	
C. N. Thornberry, receiver of public moneys, The Dalles, Oreg	5,406 75	
N. Thatcher, receiver of public moneys, Menasha, Wis	1,708 49	
J. Ubrieh, receiver of public moneys, La Crosse, Wis	1,621 40	
S. C. Wright, receiver of public moneys, Carson City, Nev	1,347 00	
J. M. Wilkinson, receiver of public moneys, Marquette, Mich	5,246 54	
G. W. Watson, receiver of public moneys, Topeka, Kans	1,530 80	
H. M. Waters, receiver of public moneys, Independence, Kans	3,003 58	
J. A. Williamson, Commissioner of General Land Office	14 00	

Carried forward

815,575 44 \$336,537,978 15

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM REGISTERS' AND RECEIVERS' FEES—Continued.

Brought forward	\$815, 875 44	\$336, 537, 978 15
I. H. Wing, receiver of public moneys, Bayfield, Wis	\$545 15	
J. W. Watta, receiver of public moneys, Oregon City, Oreg	0, 808 98	
J. M. Washburn, receiver of public moneys, Mitchell, Dak	41, 286 75	

864, 376 32

FROM MARINE HOSPITAL TAX.

James Atkins, collector, Savannah, Ga	37 71	
H. C. Okeley, collector, Michigan, Mich	1, 828 23	
W. L. Ashmore, collector, Burlington, N. Y	611 40	
J. A. P. Allen, collector, New Bedford, Mass	971 06	
L. S. Adams, collector, Great Egg Harbor, N. J	1, 069 07	
A. W. Beard, collector, Boston, Mass	15, 910 33	
F. J. Babson, collector, Gloucester, Mass	780 76	
A. S. Badger, collector, New Orleans, La	17, 536 08	
W. W. Bowers, collector, San Diego, Cal	655 17	
J. Brady, jr., collector, Fall River, Mass	3, 319 89	
D. V. Bell, collector, Detroit, Mich	6, 375 64	
W. A. Baldwin, collector, Newark, N. J	1, 023 42	
H. L. Brown, collector, Erie, Pa	217 88	
C. H. Baldwin, collector, Charleston, S. C	4, 291 94	
M. D. Ball, collector, Alaska, Alaska	181 32	
G. E. Bowden, collector, Norfolk, Va	5, 542 41	
J. Blumenthal, collector, Saint Mark's, Fla	24 57	
J. W. Burke, collector, Mobile, Ala	2, 678 54	
A. J. Beers, collector, New Haven, Conn	282 32	
E. A. Bragdon, collector, York, Me	25 45	
M. K. Barr, collector, Erie, Pa	1, 970 22	
D. G. Carr, collector, Petersburg, Va	228 05	
J. M. Currie, collector, Saint Mark's, Ga	607 70	
J. T. Collins, collector, Brunswick, Ga	882 93	
G. T. Crammer, collector, Little Egg Harbor, N. J	266 26	
J. Campbell, collector, Omaha, Nebr	630 70	
J. Collins, collector, Bristol, R. I.	184 06	
E. J. Costello, collector, Natchez, Miss	115 60	
W. P. Canaday, collector, Wilmington, N. C	1, 742 24	
J. H. Cozzina, collector, Newport, R. I.	462 89	
B. C. Cook, collector, Richmond, Va	571 68	
F. Dodge, collector, Georgetown, D. C	1, 126 74	
A. C. Davis, collector, Beaufort, N. C	532 20	
W. H. Daniels, collector, Oswegatchie, N. Y	379 72	
S. E. Davis, collector, Port Jefferson, N. Y	922 77	
S. Dodge, collector, Marblehead, Mass	185 56	
J. F. Dravo, collector, Pittsburgh, Pa	300 00	
S. H. Doten, collector, Plymouth, Mass	101 09	
J. H. Elmer, collector, Bridgetown, N. J	2, 963 54	
George Frazee, collector, Burlington, Iowa	896 19	
George Fisher, collector, Cairo, Ill	1, 570 67	
D. G. Fort, collector, Oswego, N. Y	1, 204 99	
B. Flagler, collector, Niagara, N. Y	166 35	
J. W. Fuller, collector, Miami, Ohio	928 77	
F. B. Goss, collector, Barnstable, Mass	1, 686 34	
C. A. Gould, collector, Buffalo, N. Y	85 45	
James Gilchrist, collector, Wheeling, W. Va	3, 208 20	
J. H. Gray, collector, Alexandria, Va	64 81	
E. Hopkins, collector, Saint John's, Fla	1, 839 64	
G. Holmes, collector, Beaufort, S. C	448 32	
T. S. Hodson, collector, Eastern, Md	5, 412 30	
H. Hazen, late collector, Fernandina, Fla	30 40	
T. A. Henry, collector, Pamlico, N. C	1, 214 67	
J. W. Howell, collector, Fernandina, Fla	661 22	
George Hubbard, collector, Stonington, Conn	748 99	
J. F. Hartman, collector, Philadelphia, Pa	18, 626 31	
W. F. Huse, collector, Newburyport, Mass	143 52	
J. A. Hall, collector, Walldoborough, Me	3, 021 68	
W. P. Hiller, collector, Nantucket, Mass	143 12	
F. C. Humphreys, collector, Pensacola, Fla	1, 807 51	
W. G. Henderson, collector, Pearl River, Miss	1, 888 77	
J. L. Haynes, collector, Brazos, Tex	295 84	
I. Haeker, collector, Southern Oregon	224 69	
J. S. Hanover, collector, Fairfield, Conn	1, 633 99	
A. F. Howard, collector, Portsmouth, N. H	401 10	
W. S. Havens, collector, Sag Harbor, N. Y	428 82	
G. W. Howe, collector, Cuyahoga, Ohio	3, 720 76	
W. D. Hare, collector, Oregon, Oreg	1, 818 60	
C. Harris, collector, Providence, R. I.	2, 495 54	
H. F. Heriot, collector, Georgetown, S. C	585 29	
A. W. Hall, collector, Milwaukee, Wis	5, 029 35	
C. H. Houghton, collector, Perth Amboy, N. J	2, 679 69	
J. D. Hopkins, collector, Frenchman's Bay, Me	1, 364 06	
T. T. House, collector, Saint Augustine, Fla	63 64	
J. A. Henriques, collector, New Orleans, La	221 49	

Carried forward 144, 007 62 337, 402, 354 47

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM MARINE HOSPITAL TAX—Continued.

Brought forward.....	\$144, 007 62	\$337, 402, 354 47
T. Ireland, collector, Annapolis, Md.....	567 80	
S. M. Johnson, collector, Corpus Christi, Tex.....	318 05	
J. R. Jolley, collector, Teche, La.....	1, 281 25	
T. F. Johnson, collector, Savannah, Ga.....	3, 771 81	
J. C. Jewell, collector, Evansville, Ind.....	1, 547 87	
John Kelly, collector, Willamette, Oreg.....	421 18	
D. E. Lyon, collector, Dubuque, Iowa.....	642 50	
L. Lee, collector, Norfolk, Va.....	2 31	
George Leavitt, collector, Machias, Me.....	1, 206 50	
I. Lord, collector, Saco, Me.....	128 48	
C. Lehman, collector, Vicksburg, Miss.....	870 01	
W. Lowen, collector, Sag Harbor, N. Y.....	665 96	
E. A. Merritt, collector, New York, N. Y.....	68, 020 12	
E. T. Moore, collector, Patchogue, N. Y.....	632 28	
S. Moffitt, collector, Champlain, N. Y.....	192 74	
E. McMurtrie, collector, Minnesota, Minn.....	1, 270 22	
W. C. Marshall, collector, Belfast, Me.....	1, 278 44	
O. McFadden, collector, Wiscasset, Me.....	484 08	
L. M. Morrill, collector, Portland, Me.....	3, 480 16	
C. G. Manning, collector, Albemarle, N. C.....	258 13	
J. B. Mitchell, collector, Yorktown, Va.....	1, 015 88	
C. S. Mills, collector, Richmond, Va.....	823 89	
I. H. Moulton, collector, La Crosse, Wis.....	1, 192 44	
A. J. Murat, collector, Apalachicola, Fla.....	872 72	
G. W. Mathis, collector, Little Egg Harbor, N. J.....	652 85	
C. B. Marchant, collector, Edgartown, Mass.....	765 06	
D. McLaughlin, collector, Michigan, Mich.....	1, 528 20	
A. G. Malloy, collector, Galveston, Tex.....	967 92	
D. W. McClung, collector, Cincinnati, Ohio.....	2, 498 30	
N. B. Nutt, collector, Passamaquoddy, Me.....	2, 340 90	
E. S. J. Nealley, collector, Bath, Me.....	1, 558 24	
C. Northrop, collector, New Haven, Conn.....	2, 496 33	
J. Mazro, collector, Milwaukee, Wis.....	147 11	
C. H. Odell, collector, Salem, Mass.....	226 05	
C. Y. Osborn, collector, Superior, Mich.....	652 76	
C. R. Prouty, collector, Saluria, Tex.....	489 78	
A. Putnam, collector, Middletown, Conn.....	1, 818 33	
F. A. Pratt, collector, Newport, R. I.....	158 54	
J. G. Pool, collector, Miami, Ohio.....	1, 012 97	
E. M. Pease, collector, Galveston, Tex.....	1, 209 53	
J. L. Parkhurst, acting collector, Georgetown, D. C.....	228 77	
J. S. Rutan, collector, Pittsburgh, Pa.....	5, 176 35	
C. E. Robinson, collector, Albemarle, N. C.....	777 72	
C. W. Robbins, acting collector, Saint Mary's, Ga.....	75 19	
J. M. Rice, collector, Saint Mary's, Ga.....	118 35	
J. S. Smith, collector, Bangor, Me.....	1, 468 73	
F. N. Shurtliff, collector, Willamette, Oreg.....	2, 906 17	
J. P. Sanborn, collector, Huron, Mich.....	3, 745 90	
W. N. S. Sanders, collector, Albany, N. Y.....	3, 252 50	
W. J. Smith, collector, Memphis, Tenn.....	1, 564 42	
W. H. Sargent, collector, Castine, Me.....	984 38	
R. H. Stephenson, collector, Cincinnati, Ohio.....	4, 761 15	
G. St. Gem, collector, St. Louis, Mo.....	12, 556 49	
V. Smith, collector, Duluth, Minn.....	124 20	
W. H. Smith, collector, Chicago, Ill.....	7, 535 97	
E. L. Sullivan, collector, San Francisco, Cal.....	26, 862 23	
W. S. Simpson, collector, Genesee, N. Y.....	183 92	
T. O. Shackelford, collector, Louisville, Ky.....	2, 386 08	
R. T. Smith, collector, Mobile, Ala.....	129 34	
J. W. Sargent, collector, Kennebunk, Me.....	74 67	
T. B. Shannon, collector, San Francisco, Cal.....	2, 810 33	
W. D. Shepherd, acting collector, Galveston, Tex.....	834 70	
L. Thompson, collector, Delaware.....	2, 782 31	
J. A. Tibbetts, collector, New London, Conn.....	2, 675 68	
A. P. Tutton, collector, Philadelphia, Pa.....	914 87	
J. Tyler, collector, Buffalo, N. Y.....	5, 291 45	
George Toy, collector, Cherrystone, Va.....	2, 036 01	
J. L. Thomas, jr., collector, Baltimore, Md.....	21, 896 81	
B. Upton, jr., collector, Tappahannock, Va.....	740 50	
A. Woolf, collector, Nashville, Tenn.....	1, 172 17	
F. N. Wicker, collector, Key West, Fla.....	3, 536 57	
G. W. Warren, collector, Cape Vincent, N. Y.....	414 40	
A. A. Warfield, collector, Alexandria, Va.....	817 97	
W. Wells, collector, Vermont, Vt.....	225 01	
H. A. Webster, collector, Puget Sound, Wash.....	3, 005 47	
J. H. Wilson, collector, Georgetown, D. C.....	411 66	
D. Wann, collector, Galena, Ill.....	391 69	
J. L. Wartmann, acting collector, Cincinnati, Ohio.....	2, 105 25	

330, 516 28

Carried forward..... 337, 782, 872 75

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

Brought forward..... \$337,782,872 75

FROM LABOR, DRAYAGE, AND STORAGE.

C. H. Baldwin, collector, Charleston, S. C.	1,284 38
A. W. Beard, collector, Boston, Mass.	17,299 61
A. S. Badger, collector, New Orleans, La.	711 05
D. V. Bell, collector, Detroit, Mich.	1,005 00
J. W. Burke, collector, Mobile, Ala.	63 91
W. P. Canaday, collector, Wilmington, N. C.	29 74
W. H. Daniels, collector, Oswegatchie, N. Y.	104 00
D. G. Fort, collector, Oswego, N. Y.	2,230 50
C. A. Gould, collector, Buffalo, N. Y.	2 10
J. L. Haynes, collector, Brazos, Tex.	1,919 26
G. W. Howe, collector, Cuyahoga, Ohio	187 95
C. Harris, collector, Providence, R. I.	387 09
J. F. Hartranft, collector, Philadelphia, Pa.	5,087 22
J. F. Johnson, collector, Savannah, Ga.	52 20
L. M. Morrill, collector, Portland, Me.	3,418 33
E. McMurtrie, collector, Minnesota, Minn.	39 00
D. W. McClung, collector, Cincinnati, Ohio	528 68
E. A. Merritt, collector, New York, N. Y.	15,451 66
A. G. Malloy, collector, Galveston, Tex.	412 96
E. S. J. Nealley, collector, Bath, Me.	114 00
C. H. Odell, collector, Salem, Mass.	12 30
A. Putnam, collector, Middletown, Conn.	100 00
E. M. Pease, collector, Galveston, Tex.	277 65
J. L. Parkhurst, acting collector, Georgetown, D. C.	1 18
J. S. Rutan, collector, Pittsburgh, Pa.	20 00
T. O. Shackelford, collector, Louisville, Ky.	262 75
V. Smith, collector, Duluth, Minn.	607 80
T. B. Shannon, collector, San Francisco, Cal.	128 65
W. D. Shepherd, acting collector, Galveston, Tex.	123 42
R. H. Stephenson, collector, Cincinnati, Ohio.	920 22
G. St. Gem, collector, Saint Louis, Mo.	1,818 41
E. L. Sullivan, collector, San Francisco, Cal.	877 50
A. P. Tutton, collector, Philadelphia, Pa.	168 90
J. L. Thomas, collector, Baltimore, Md.	3,174 83
J. Tyler, collector, Buffalo, N. Y.	148 70
William Wells, collector, Vermont, Vt.	4 20
A. Woolf, collector, Nashville, Tenn.	52 54
J. H. Wilson, collector, Georgetown, D. C.	22 54
J. L. Wartmann, acting collector, Cincinnati, Ohio.	215 38

59,215 57

FROM SERVICES OF UNITED STATES OFFICERS.

D. V. Bell, collector, Detroit, Mich.	1,539 06
A. W. Beard, collector, Boston, Mass.	31,797 08
F. J. Babson, collector, Gloucester, Mass.	836 00
A. S. Badger, collector, New Orleans, La.	6,636 31
J. W. Burke, collector, Mobile, Ala.	201 00
W. W. Bowers, collector, San Diego, Cal.	812 00
C. H. Baldwin, collector, Charleston, S. C.	171 00
A. A. Burleigh, collector, Aroostook, Me.	91 00
H. L. Brown, collector, Erie, Pa.	2 00
G. E. Bowden, collector, Norfolk, Va.	141 00
M. R. Barr, collector, Erie, Pa.	50
W. P. Canaday, collector, Wilmington, N. C.	9 00
W. H. Daniels, collector, Oswegatchie, N. Y.	1,591 00
B. Flagler, collector, Niagara, N. Y.	6,990 00
J. W. Fuller, collector, Miami, Ohio.	6 00
F. B. Goas, collector, Barnstable, Mass.	568 75
C. A. Gould, collector, Buffalo, N. Y.	681 50
C. Harris, collector, Providence, R. I.	730 00
J. F. Hartranft, collector, Philadelphia, Pa.	16,224 77
J. D. Hopkins, collector, Frenchman's Bay, Me.	484 00
C. H. Houghton, collector, Perth Amboy, N. J.	391 85
George Holmes, collector, Beaufort, S. C.	15 00
J. F. Johnson, collector, Savannah, Ga.	653 00
E. McMurtrie, collector, Minnesota, Minn.	2,535 00
E. A. Merritt, collector, New York, N. Y.	132,486 20
W. C. Marshall, collector, Belfast, Me.	208 45
L. M. Morrill, collector, Portland, Me.	1,521 00
C. S. Mills, collector, Richmond, Va.	6 00
A. G. Malloy, collector, Galveston, Tex.	1,125 84
C. Northrop, collector, New Haven, Conn.	175 00
E. M. Pease, collector, Galveston, Tex.	2,028 90
C. R. Prouty, collector, Saluria, Tex.	507 00
J. P. Sanborn, collector, Huron, Mich.	9,288 00
W. J. Smith, collector, Memphis, Tenn.	1,200 00
T. O. Shackelford, collector, Louisville, Ky.	321 46
V. Smith, collector, Duluth, Minn.	539 96
W. H. Smith, collector, Chicago, Ill.	4,670 58
R. T. Smith, collector, Mobile, Ala.	45 00

Carried forward.....

226,730 21 337,842,088 32

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM SERVICES OF UNITED STATES OFFICERS—Continued.

Brought forward	\$226, 730 21	\$337, 842, 068 32
T. B. Shannon, collector, San Francisco, Cal.	1, 227 96	
E. L. Sullivan, collector, San Francisco, Cal.	14, 784 20	
W. D. Shepherd, acting collector, Galveston, Tex.	652 65	
A. P. Tutton, collector, Philadelphia, Pa.	350 00	
J. Tyler, collector, Buffalo, N. Y.	7, 531 58	
J. L. Thomas, collector, Baltimore, Md.	14, 560 74	
J. A. Tibbetts, collector, New London, Conn.	2 50	
L. Thompson, collector, Delaware	5 00	
W. Wells, collector, Vermont, Vt.	6, 844 00	
F. N. Wicker, collector, Key West, Fla.	2, 463 00	

273, 151 84

FROM WEIGHING FEES.

A. S. Badger, collector, New Orleans, La.	1, 597 06	
A. W. Beard, collector, Boston, Mass.	10, 640 80	
F. J. Babson, collector, Gloucester, Mass.	7, 714 58	
C. H. Baldwin, collector, Charleston, S. C.	265 02	
F. B. Goss, collector, Barnstable, Mass.	288 20	
J. F. Hartranft, collector, Philadelphia, Pa.	1, 907 95	
A. F. Howard, collector, Portsmouth, N. H.	50 94	
C. Harris, collector, Providence, R. I.	74 78	
J. D. Hopkins, collector, Frenchman's Bay, Me.	1 88	
J. L. Haynes, collector, Brazos, Tex.	68 93	
E. A. Merritt, collector, New York, N. Y.	42, 744 88	
W. C. Marshall, collector, Belfast, Me.	217 04	
O. McFadden, collector, Wiscasset, Me.	563 78	
L. M. Morrill, collector, Portland, Me.	2, 322 01	
C. Northrop, collector, New Haven, Conn.	80	
C. R. Prouty, collector, Salina, Tex.	48	
T. B. Shannon, collector, San Francisco, Cal.	228 19	
W. H. Sargent, collector, Castine, Me.	13 56	
W. H. Smith, collector, Chicago, Ill.	68 90	
E. L. Sullivan, collector, San Francisco, Cal.	1, 673 87	
A. P. Sutton, collector, Philadelphia, Pa.	110 30	
J. L. Thomas, jr., collector, Baltimore, Md.	58 26	

70, 001 13

FROM CUSTOMS OFFICER'S FEES.

A. S. Badger, collector, New Orleans, La.	16, 621 42	
A. W. Beard, collector, Boston, Mass.	58, 310 79	
W. W. Bowers, collector, San Diego, Cal.	508 80	
J. F. Hartranft, collector, Philadelphia, Pa.	28, 379 49	
E. A. Merritt, collector, New York, N. Y.	281, 510 51	
L. M. Morrill, collector, Portland, Me.	14, 036 11	
I. H. Moulton, collector, La Crosse, Wis.	70 10	
T. B. Shannon, collector, San Francisco, Cal.	2, 197 55	
E. L. Sullivan, collector, San Francisco, Cal.	27, 489 29	
A. P. Tutton, collector, Philadelphia, Pa.	1, 525 05	
J. L. Thomas, jr., collector, Baltimore, Md.	24, 516 47	

458, 175 68

FROM FINES, PENALTIES, AND FORFEITURES—CUSTOMS.

A. W. Beard, collector, Boston, Mass.	2, 197 48	
A. S. Badger, collector, New Orleans, La.	2, 317 32	
A. A. Burleigh, collector, Aroostook, Me.	144 50	
C. H. Baldwin, collector, Charleston, S. C.	557 40	
G. E. Bowden, collector, Norfolk, Va.	105 70	
D. N. Bell, collector, Detroit, Mich.	5, 067 65	
H. L. Brown, collector, Erie, Pa.	10 00	
J. W. Burke, collector, Mobile, Ala.	190 00	
W. W. Bowers, collector, San Diego, Cal.	245 82	
J. Brady, jr., collector, Fall River, Mass.	5 00	
F. J. Babson, collector, Gloucester, Mass.	25 45	
D. G. Carr, collector, Petersburg, Va.	10 00	
J. M. Currie, collector, Saint Marks, Fla.	285 83	
J. T. Collins, collector, Brunswick, Ga.	75 00	
J. Campbell, collector, Omaha, Nebr.	15 90	
W. P. Canaday, collector, Wilmington, N. C.	118 28	
W. H. Daniels, collector, Oswegatchie, N. Y.	869 15	
F. Dodge, collector, Georgetown, D. C.	20 00	
S. Dodge, collector, Marblehead, Mass.	10 00	
D. G. Fort, collector, Oswego, N. Y.	65 40	
B. Flagler, collector, Niagara, N. Y.	993 58	
J. W. Fuller, collector, Miami, Ohio.	10 00	
J. Gilchrist, collector, Wheeling, W. Va.	5 00	
E. Hopkins, collector, Saint John's, Fla.	55 19	
J. F. Hartranft, collector, Philadelphia, Pa.	1, 072 15	
J. L. Haynes, collector, Brazos, Tex.	2, 717 43	
A. F. Howard, collector, Portsmouth, N. H.	24 70	
H. F. Heriot, collector, Georgetown, S. C.	25 00	

Carried forward.....A.....17, 228 92 338, 643, 916 94

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM FINES, PENALTIES, AND FORFEITURES—CUSTOMS—Continued.

Brought forward	\$17,238 92	\$338,643,016 96
G. Holmes, collector, Beaufort, S. C.	20 00	
T. F. House, collector, Saint Augustine, Fla.	5 75	
J. S. Hanover, collector, Fairfield, Conn.	5 00	
G. W. Howe, collector, Cuyahoga, Ohio	202 40	
T. S. Hodson, collector, Eastern, Md.	10 00	
W. D. Hare, collector, Oregon, Oreg.	13 15	
A. W. Hall, collector, Milwaukee, Wis.	20 00	
G. Hubbard, collector, Stonington, Conn.	100 00	
W. G. Henderson, collector, Pearl River, Miss.	198 00	
T. A. Henry, collector, Pamlico, N. C.	4 42	
P. C. Humphreys, collector, Pensacola, Fla.	299 83	
T. Ireland, collector, Annapolis, Md.	21 80	
S. M. Johnson, collector, Corpus Christi, Tex.	2,228 64	
P. F. Johnson, collector, Savannah, Ga.	653 17	
J. Kelly, collector, Willamette, Oreg.	136 98	
P. P. Kidder, collector, Dunkirk, N. Y.	20 00	
D. E. Lyon, collector, Dubuque, Iowa	30 00	
A. G. Malloy, collector, Galveston, Tex.	789 50	
E. A. Merritt, collector, New York, N. Y.	84,602 54	
S. Morris, collector, Champlain, N. Y.	1,227 81	
E. McMurtin, collector, Minnesota, Minn.	340 40	
D. W. McClung, collector, Cincinnati, Ohio	50 00	
A. J. Murat, collector, Apalachicola, Fla.	68 75	
L. M. Morrill, collector, Portland, Me.	33 00	
C. B. Marchant, collector, Edgartown, Mass.	30 00	
C. S. Mills, collector, Richmond, Va.	45 00	
W. B. Nutt, collector, Passamaquiddy, Me.	1,167 97	
E. S. J. Nealley, collector, Bath, Me.	29 70	
C. Northrop, collector, New Haven, Conn.	20 00	
C. T. Osburn, collector, Superior, Mich.	273 07	
E. M. Pesse, collector, Galveston, Tex.	180 44	
J. G. Pool, collector, Miami, Ohio	197 02	
F. A. Pratt, collector, Newport, R. I.	56 60	
C. B. Prouty, collector, Saluria, Tex.	836 47	
W. H. Smith, collector, Chicago, Ill.	263 48	
T. T. Smith, collector, Mobile, Ala.	4,296 80	
T. B. Shannon, collector, San Francisco, Cal.	118 46	
S. C. Slade, collector, Paso del Norte, Tex.	15,570 18	
W. N. S. Sanders, collector, Albany, N. Y.	38 76	
E. L. Sullivan, collector, San Francisco, Cal.	9,434 63	
V. Smith, collector, Duluth, Minn.	20 00	
G. St. Gem, collector, Saint Louis, Mo.	149 88	
J. S. Smith, collector, Bangor, Me.	961 74	
W. J. Smith, collector, Memphis, Tenn.	100 00	
J. P. Sanborn, collector, Huron, Mich.	3,463 63	
F. N. Shurtleff, collector, Willamette, Oreg.	252 83	
W. D. Shepherd, acting collector, Galveston, Tex.	10 00	
J. A. Tibbetts, collector, New London, Conn.	58 62	
J. Tyler, collector, Buffalo, N. Y.	32 30	
L. Thompson, collector, Delaware	15 00	
A. P. Tutton, collector, Philadelphia, Pa.	9 00	
J. L. Thomas, jr., collector, Baltimore, Md.	238 73	
A. Vandine, collector, Arcoostook, Me.	1,034 18	
H. A. Webster, collector, Puget Sound, Wash.	50 00	
F. N. Wicker, collector, Key West, Fla.	437 46	
J. H. Wilson, collector, Georgetown, D. C.	5 00	
W. Wells, collector, Vermont, Vt.	2,187 48	
		150,433 96

FROM FINES, PENALTIES, AND FORFEITURES—JUDICIARY.

F. H. Arms, paymaster United States Navy	16 60
N. C. Butler, clerk district Indiana	247 74
W. S. Bellville, clerk district New Jersey	299 08
L. T. Baxter, clerk district Tennessee	486 93
A. E. Buck, clerk district Georgia	471 10
W. H. Bliss, clerk district Missouri	10 00
E. Bill, clerk district Ohio	125 53
W. H. Bradley, clerk district Illinois	448 29
M. N. Brewster, late collector internal revenue, 3d Texas	20 00
E. F. Bishop, clerk district Colorado	1,128 49
S. B. Crail, clerk district Kentucky	322 48
G. B. Caldwell, late attorney, West Virginia	64 35
M. B. Converse, clerk district Illinois	1,225 74
J. H. Clark, clerk district Missouri	60 90
F. W. Chew, clerk district Maryland	102 75
P. Douglass, marshal District of Columbia	358 00
D. J. Davison, clerk district Michigan	7,275 00
M. H. Dunnell	66 85
J. M. Denill, clerk district New York	187 62
C. Dart, clerk district Texas	46 88

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM FINES, PENALTIES, AND FORFEITURES—JUDICIARY—Continued.

Brought forward.....	\$12,963 83	\$338,792,450 95
J. W. Dimmick, clerk, Alabama.....	398 42	
B. W. Etheredge, clerk, Tennessee.....	450 51	
T. G. Edwards, clerk, Nebraska.....	754 90	
H. Fink, marshal, Wisconsin.....	121 04	
J. H. Finks, clerk, Texas.....	16 10	
E. D. Frank, clerk, Nebraska.....	446 81	
A. J. Faulk, clerk, Dakota.....	88 60	
G. J. Foster, clerk, Dakota.....	1,160 00	
R. L. Goodrich, clerk, Arkansas.....	1,147 48	
E. M. Gibson, Indian agent.....	45 00	
B. F. Gildersleeve, clerk, Virginia.....	1,003 49	
N. Goff, attorney, district West Virginia.....	604 10	
G. R. Hill, clerk, Mississippi.....	802 82	
T. Hillhouse, assistant treasurer United States, New York.....	9 50	
H. M. Hinsdell, clerk, Michigan.....	782 57	
W. C. Howard, clerk, Ohio.....	350 75	
C. B. Hinsdell, clerk, Michigan.....	2,234 94	
C. H. Hill, clerk, Massachusetts.....	328 00	
S. Hoffman, clerk, California.....	1 00	
M. Hopkins, clerk, Texas.....	710 84	
S. D. Houston, late railway postmaster, Junction City, Kans.....	82 49	
J. K. Jeffrey, clerk, Wyoming.....	21 65	
J. A. Jones, clerk, Illinois.....	32 26	
E. Kurtz, clerk, Wisconsin.....	1,095 43	
M. Key, deputy clerk, Iowa.....	44 40	
J. N. Kerns, marshal, Pennsylvania.....	5 00	
R. H. Lamson, clerk, Kansas.....	1,587 82	
C. S. Lincoln, clerk, Pennsylvania.....	38 00	
E. O. Locke, clerk, Florida.....	73 81	
George S. Lacey, late attorney, Louisiana.....	94 84	
H. E. Mann, clerk, Minnesota.....	51 00	
E. E. Marvin, clerk, Connecticut.....	262 78	
B. C. McCandless, clerk, Pennsylvania.....	2,524 99	
A. O. Morgan, receiver, Hot Springs, Arkansas.....	34 40	
A. W. McCullough, clerk, Alabama.....	388 55	
E. R. Mason, clerk, Iowa.....	23 75	
A. McGehee, clerk, Mississippi.....	1,584 65	
J. Y. Moore, clerk, West Virginia.....	247 35	
T. Mumley, clerk, Montana.....	18 80	
W. W. Murray, attorney, Tennessee.....	34 00	
G. W. Morris, clerk, Virginia.....	816 28	
B. B. Murrey, marshal, Maine.....	54 88	
B. G. O'Brien, clerk, Washington Territory.....	167 96	
T. F. O'Beirne, United States Commissioner, California.....	1 83	
M. M. Price, clerk, Missouri.....	18 05	
A. W. Poole, marshal, California.....	60 90	
W. P. Preble, clerk, Maine.....	94 20	
F. W. Rives, clerk, Virginia.....	81 25	
W. Robbins, clerk, New York.....	790 00	
N. J. Riddick, clerk, North Carolina.....	188 20	
G. C. Rives, clerk, Texas.....	180 85	
W. C. Robards, clerk, Texas.....	200 05	
J. Seavey, clerk, Washington Territory.....	172 50	
Secretary of the Treasury.....	60 05	
Solicitor of the Treasury.....	751 44	
J. G. Stetson, clerk, Massachusetts.....	412 03	
G. P. Sanger, attorney, Massachusetts.....	453 19	
W. A. Spencer, clerk, Minnesota.....	125 00	
E. M. Seabrook, clerk, South Carolina.....	20 00	
G. W. Sands, late collector internal revenue 5th Maryland.....	27 41	
F. M. Stewart, clerk, Wisconsin.....	142 07	
M. Stapp, late collector internal revenue 1st Texas.....	210 10	
N. W. Trimble, clerk, Alabama.....	774 48	
Treasurer United States.....	72 08	
William B. Thewa, clerk, Utah.....	800 00	
S. L. Woodford, clerk, New York.....	15,989 67	
S. Wheeler, clerk, Arkansas.....	724 88	
T. J. Washabaugh, clerk, Dakota.....	1,021 51	
F. A. Woolley, clerk, Louisiana.....	50 00	
G. E. Wentworth, clerk, Florida.....	150 00	
C. C. Waters, attorney, Arkansas.....	15 00	
J. C. Wilson, clerk, Kansas.....	188 90	
W. P. Ward, clerk, Georgia.....	328 00	

54,496 65

FROM EMOLUMENT FEES—CUSTOMS.

H. C. Akeley, collector, Huron, Mich.....	5,596 56
J. C. Abbott, collector, Wilmington, N. C.....	461 25
G. E. Bowden, collector, Norfolk, Va.....	89 41
F. J. Babson, collector, Gloucester, Mass.....	1,246 07
Carried forward.....	7,393 29

832,949,946 00

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM EMOLUMENT FEES—CUSTOMS—Continued.

Brought forward.....	\$7,393 29	\$338,849,946 00
T. M. Blodgett, collector, Saint Mary's, Ga.....	28 89	
A. J. Biers, collector, New Haven, Conn.....	323 47	
C. H. Baldwin, collector, Charleston, S. C.....	07 50	
A. A. Burleigh, collector, Aroostook, Me.....	47 50	
H. L. Brown, collector, Erie, Pa.....	10 50	
D. V. Bell, collector, Detroit, Mich.....	3,721 81	
W. P. Canaday, collector, Wilmington, N. C.....	2,208 74	
A. C. Davis, collector, Beaufort, N. C.....	13	
J. W. Fuller, collector, Miami, Ohio.....	109 42	
E. W. Fox, collector, Saint Louis, Mo.....	998 14	
B. Flagler, collector, Niagara, N. Y.....	21,651 71	
D. G. Fort, collector, Oswego, N. Y.....	22,196 08	
G. W. Howe, collector, Cuyahoga, Ohio.....	379 87	
C. Harris, collector, Providence, R. I.....	1,434 24	
J. L. Haynes, collector, Brazos, Tex.....	2,214 89	
W. S. Havana, collector, Sag Harbor, N. Y.....	2 30	
George Hubbard, collector, Stonington, Conn.....	20	
A. W. Hall, collector, Milwaukee, Wis.....	1,857 60	
S. M. Johnson, collector, Corpus Christi, Tex.....	792 66	
T. F. Johnson, collector, Savannah, Ga.....	1,547 77	
J. Kelly, collector, Willamette, Oreg.....	4,868 88	
L. Lee, collector, Norfolk, Va.....	311 09	
S. Moffitt, collector, Champlain, N. Y.....	2,970 16	
E. McMurtrie, collector, Minnesota, Minn.....	2,894 45	
S. D. Mills, collector, Saint Mark's, Fla.....	20 20	
C. G. Manning, collector, Albemarle, N. C.....	35 50	
A. G. Malloy, collector, Galveston, Tex.....	967 95	
W. C. Marshall, collector, Belfast, Me.....	2 59	
J. Nazro, collector, Milwaukee, Wis.....	4,908 80	
C. Northrop, collector, New Haven, Conn.....	5,109 39	
C. R. Prouty, collector, Saluria, Tex.....	18 41	
F. A. Pratt, collector, Newport, R. I.....	113 30	
E. M. Pease, collector, Galveston, Tex.....	1,026 45	
J. L. Parkhurst, acting collector, Georgetown, D. C.....	91 05	
J. M. Rice, collector, Saint Mary's, Ga.....	8 67	
J. S. Rutan, collector, Pittsburgh, Pa.....	5,734 85	
C. W. Robbins, acting collector, Saint Mary's, Ga.....	72 68	
J. P. Sanborn, collector, Haron, Mich.....	1,114 20	
W. N. S. Sanders, collector, Albany, N. Y.....	956 69	
R. T. Smith, collector, Mobile, Ala.....	2 65	
V. Smith, collector, Duluth, Minn.....	165 80	
W. H. Smith, collector, Chicago, Ill.....	63,382 94	
F. M. Shurtliff, late collector, Willamette, Oreg.....	217 44	
A. Schell, late collector, New York, N. Y.....	28 36	
W. D. Shepherd, acting collector, Galveston, Tex.....	879 97	
J. Tyler, collector, Buffalo, N. Y.....	26,777 15	
A. Vandine, collector, Aroostook, Me.....	1,541 23	
H. A. Webster, collector, Puget Sound, Wash.....	466 30	
W. Wells, collector, Vermont, Vt.....	22,766 53	
J. L. Wartmann, acting collector, Cincinnati, Ohio.....	371 70	

213,738 76

FROM EMOLUMENT FEES—JUDICIARY.

H. M. Aiken, clerk, Tennessee.....	231 32	
N. C. Butler, clerk, Indiana.....	81 95	
W. H. Bradley, clerk, Illinois.....	11,786 54	
R. P. Baker, late marshal, Alabama.....	4,018 99	
S. Bell, clerk, Pennsylvania.....	2,514 52	
L. T. Baxter, clerk, Tennessee.....	239 45	
R. H. Crittenden, marshal, Kentucky.....	7,297 32	
J. I. Davenport, clerk, New York.....	1,795 65	
W. W. Dudley, marshal, Indiana.....	1,132 18	
J. W. Dimmick, clerk, Alabama.....	22 97	
J. M. Ducler, clerk, New York.....	386 26	
J. Devenshire, clerk, Louisiana.....	288 15	
A. Drake, clerk, Missouri.....	695 71	
W. C. Howard, clerk, Ohio.....	53 34	
J. S. Hildrip, marshal, Illinois.....	39 02	
A. R. Humes, clerk, Tennessee.....	54 93	
E. S. Kearney, marshal, Oregon.....	487 84	
S. H. Lyman, clerk, New York.....	3,911 40	
George S. Lacey, late attorney, Louisiana.....	593 18	
C. S. Lincoln, clerk, Pennsylvania.....	711 12	
C. McDougal, United States marshal.....	8,309 07	
S. C. McCandless, clerk, Pennsylvania.....	46 94	
W. O'Neal, late marshal, Kentucky.....	527 45	
A. J. Ricka, clerk, Ohio.....	124 03	
N. J. Riddick, clerk, North Carolina.....	358 75	
R. B. Smally, clerk, Vermont.....	146 46	
R. J. Spooner, marshal, Indiana.....	2,217 29	

Carried forward.....

48,021 83 339,063,684 76

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM ENROLMENT FEES—JUDICIARY.—Continued.

Brought forward.....	\$48,021 88	\$329,063,684 76
S. P. Sanger, late attorney, Massachusetts.....	218 40	
M. J. Townsend, attorney, New York.....	31 78	
D. P. Upham, late marshal, Arkansas.....	684 48	
J. A. Warder, attorney, Tennessee.....	150 40	
S. Wheeler, clerk, Arkansas.....	59 21	
		49,166 10

FROM PROCEEDS OF SALES OF GOVERNMENT PROPERTY.

Treasury Department.....	47,104 10	
War Department:		
Quartermaster-General's office.....	166,209 34	
Medical department.....	1,514 99	
Ordnance.....	5,688 93	
Adjutant-General's.....	46 50	
Signal Service.....	1,308 42	
Paymaster-General's.....	78 82	
Commissary.....	54 10	
Engineer.....	9,411 38	
Navy Department:		
Yards and Docks.....	1,118 00	
Provisions and Clothing.....	5,444 74	
Equipment and Recruiting.....	750 58	
Navigation.....	5 40	
Marine.....	474 96	
Construction and Repair.....	961 22	
Steam Engineering.....	49 47	
Miscellaneous:		
House of Representatives.....	726 00	
Supreme Court.....	275 00	
Public Printer.....	2,903 88	
Department of State.....	2,633 65	
Department of Justice.....	802 64	
Department of Interior.....	2,724 10	
Land Office.....	89 37	
Indian.....	11,559 26	
Census.....	241 15	
		262,174 00
Fees on letters patent.....		776,106 42
Mileage of examiners.....		1,197 80
Miscellaneous items.....		3,743 76
Tax on circulation of national banks.....		8,116,115 73
Conscience fund.....		4,601 04
Interest on debts due the United States.....		20,050 22
Rent of public buildings.....		21,924 15
Expenses of surveying public lands.....		1,804,145 55
Premium on transfer and other drafts.....		2,817 00
Assessments for deaths on ship-board.....		72 76
Depredations on public lands.....		31,564 09
Rebate of interest.....		3 21
Sales of ordnance materials, War Department.....	55,028 70	
Sales of ordnance materials, Navy Department.....	19,374 14	
Sales of small arms, Navy Department.....	32,397 79	
		106,800 63
Deduction on bullion deposits.....	29,541 88	
Profits on coinage.....	198,311 05	
Profits on coinage of standard silver dollars.....	3,236,937 63	
Assays and chemical examinations of ores.....	3,695 05	
		3,468,485 61
Copyright fees.....		17,834 46
Passport fees.....		22,060 00
Copying fees General Land Office.....		6,543 65
Tax on seal skins.....	262,594 50	
Rent for taking seals in Alaska.....	55,000 00	
		317,594 50
Section 3260 Revised Statutes, from Union Pacific Railroad Company ...	46,171 94	
from Sioux City and Pacific Railroad Com-		
pany.....	18,946 57	
from Kansas Pacific Railroad Company.....	118,046 16	
from central branch Union Pacific Rail-		
road Company.....	45,893 69	
from Central Pacific Railroad Company..	44,476 29	
Reimbursement of interest on bonds issued to Union Pacific Railroad		
Company.....	285,222 25	
Reimbursement of interest on bonds issued to Central Pacific Railroad		
Company.....	252,076 90	
Sinking fund issued to Union Pacific Railroad Company.....	304,763 28	
Sinking fund issued to Central Pacific Railroad Company.....	500,417 26	
		1,616,614 34
Carried forward.....		355,722,529 01

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

Brought forward.....		\$355,722,529 01
Interest on Indian trust-fund stocks.....	\$188,364 27	
Indian trust lands.....	93,617 33	
Proceeds of Osage Indian lands, act June 16, 1880.....	848,365 76	
Proceeds of Osage Indian lands, act July 15, 1870.....	631,824 99	
Proceeds of Osage ceded lands, act August 11, 1876.....	32,004 75	
Proceeds of Cherokee Indian strip land, act May 11, 1872.....	32,548 84	
Proceeds of Kansas Indian lands, acts May 8, 1872, June 3, 1874, &c.....	107,813 72	
Proceeds of Otee and Missouri lands, act August 15, 1876.....	60,174 22	
Proceeds of Sacs and Foxes of Missouri lands, act August 15, 1876.....	4,893 69	
Proceeds of Sioux Indian reservation in Minnesota and Dakota.....	100,465 80	
Proceeds of Pawnee Indian lands, act April 10, 1876.....	70,433 49	
Proceeds of absentee Shawnee Indian lands.....	729 30	
Proceeds of Cherokee school fund.....	300 72	
Interest on deferred payments, sales of Indian lands.....	2,024 86	
Reimbursements on appropriations for Otee and Missouri Indians.....	6,000 00	
Reimbursements to meet interest on non-paying Indian trust-fund stocks.....	4,628 40	
		2,183,689 64
Revenue District of Columbia:		
General fund.....	1,856,967 94	
Water fund.....	140,795 56	
Redemption tax-lien certificates.....	2,762 70	
Washington special-tax fund.....	14,183 00	
Redemption Pennsylvania avenue paving scrip.....	658 25	
Redemption Pennsylvania avenue paving certificates.....	622 55	
Washington redemption fund.....	259 23	
		2,016,199 23
Hot Springs, Arkansas:		
Water rents.....	2,284 07	
Ground rents.....	1,000 00	
Rent, &c.....	1,500 00	
Reservation lands.....	2,536 40	
		7,320 47
Payment by Nashville and Northwestern Railroad Company.....	55,581 92	
Payment by McMinnville and Manchester Railroad Company.....	5,950 87	
Payment by Nashville and Chattanooga Railroad Company.....	500,000 00	
Interest on Nashville and Decatur Railroad bonds.....	3,200 00	
Interest on East Tennessee, Virginia and Georgia Railroad bonds.....	7,900 00	
Interest on Nashville and Chattanooga Railroad bonds.....	45,700 00	
		617,132 79
Interest for support of free schools in South Carolina.....	2,150 00	
Forfeiture by contractors.....	928 62	
Reimbursements to United States by national bank redemption agency, salaries office of Treasurer.....	55,617 92	
Reimbursements to United States by national bank redemption agency, salaries office of Comptroller of Currency.....	13,950 20	
Reimbursements to United States by national bank redemption agency, contingent expenses national currency, office of Treasurer.....	39,378 31	
		108,946 43
Captured and abandoned property.....		4,171 27
Sales of property acquired under internal-revenue laws.....	1,456 43	
Rent of property acquired under internal-revenue laws.....	798 95	
		2,255 38
Relief of sick and destitute seamen.....		5,541 52
Property devised to the United States by John Gardner, deceased.....	1,946 14	
Property devised to the United States by William Sweetzer.....	47,287 66	
		49,233 80
Fees under national health laws.....		147 55
Smithsonian fund.....		51,500 00
Government of Mexico, on claim of Samuel A. Beldon & Co.....		2,610 82
Direct tax.....		1,516 89
Cost of printing record in Supreme Court cases.....		5,379 25
Sales of captured Indian ponies.....		15 00
Sale in part of reservation at Plattsburgh Barracks.....		1,025 00
Proceeds of loans:		
United States notes.....	54,545,334 00	
Certificates of deposits.....	17,615,000 00	
Funded loan of 1897.....	678,200 00	
Silver certificates.....	40,912,000 00	
		113,750,534 00
Total amount received.....		474,532,826 57

(*)

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED CARRIED to the SURPLUS FUND during the fiscal year ending June 30, 1881, together the next annual statement.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1880.
		Vol.	Page or section.	
CIVIL.				
Salaries and mileage of Senators	1879			\$6,433 39
Do	1880			30 3
Do	1881	21	210	8
Salaries officers and employés Senate	1879	31	424	
Do	1880			1,533 06
Do	1881	21	{ 210, 279 424, 456 }	
Postage of the Senate	1881	21	212	
Expenses, &c., Congressional Directory	1881	21	212	
Reporting proceedings and debates Senate	1881	21	212	
Contingent expenses Senate:				
Carriage	1879			16 50
Do	1880			
Clerks to committees	1879			2,870 60
Do	1880			
Do	1881	21	212, 424	
Stationery and newspapers	1879			62 97
Do	1881	21	212	
Horses and wagons	1879			529 62
Do	1881	21	212	
Pay of folders	1879			148 00
Do	1880			
Do	1881	21	212	
Materials for folding	1881	21	212	
Fuel for heating-apparatus	1879			9 92
Do	1880			
Do	1881	21	212	
Furniture and repairs	1879	21	424	
Do	1881	21	212	
Packing-boxes	1881	21	212	
Miscellaneous items	1879	21	424	4,573 22
Do	1880			
Do	1881	21	212	
Capitol police	1879			24 16
Do	1880			
Do	1881	21	212	
Capitol police, contingent fund	1880			
Do	1881	20	212	
Joint Committee to Provide Additional Accommodations for Library of Congress		21	165, 424	
Joint Committee on Transfer of Indian Bureau to War Department				80 85
Expenses Select Committee on Alleged Frauds in the late Presidential Election				
Investigation of epidemic diseases Senate				14,687 75
One month's pay to discharged employés Senate				121 86
One month's compensation to certain employés Senate	21		456	
Payment to George W. Harrison, clerk Senate	21		456	
Payment to George V. Kennedy, messenger Senate	21		424	
Payment to D. W. Carroll, Senat.	21		424	
Payment to Secretary of the Senate for indexing private claims	21		456	
Payment to Francis E. Shober for preparing Senate Manual	21		456	
Payment to widow of Hon. M. H. Carpenter, deceased	21		456	
Reimbursements to Capitol police for uniforms and equipment	21		424	
Salaries and mileage of members, &c., House of Representatives	1879			37 20
Do	1880			125,261 57
Do	1881	21	212	
Salaries officers and employés House of Representatives	1878			375 00
Do	1879	21	425	1,991 71
Do	1880			2,447 29
Do	1881	21	212, 425	
Postage, House of Representatives	1881	21	215	
Cleaning Statuary Hall, House of Representatives	1881	21	280	
Summary reports of the Committee on Claims, House of Representatives	1881	21	280	
Do	1880			165 00
One month's compensation to certain employés House of Representatives	21		456	
One month's extra compensation to annual employés House of Representatives	21		456	
Payment to John D. Young, member of Fortieth Congress	21		457	
Carried forward				161,081 74

June 30, 1881, and of the APPROPRIATIONS, EXPENDITURES, and the AMOUNTS with the UNEXPENDED BALANCES on June 30, 1881, which are to be accounted for in

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
		\$6,438 39		\$6,438 39	
	\$5,069 00	5,069 00			\$5,069 00
\$413,000 00		413,000 00	\$413,000 00		
240 00		240 00	240 00		
		1,339 06			1,339 06
209,534 32		209,534 32	207,696 84		1,937 48
250 00		250 00	250 00		
1,200 00		1,200 00	1,200 00		
25,000 00		25,000 00	25,000 00		
		16 50		16 50	
	1 85	1 85			1 85
		2,870 69		2,870 69	
	2,776 00	2,776 00			2,776 00
35,081 00	4,341 26	39,422 26	87,548 00		1,874 26
	875 00	437 97		437 97	
14,500 00		14,500 00	14,500 00		
		520 62		520 62	
3,500 00		3,500 00	3,500 00		
		148 00			148 00
	407 83	407 83			407 83
10,000 00		10,000 00	10,000 00		
4,000 00		4,000 00	4,000 00		
		9 92		9 92	
	658 92	658 92			658 92
5,000 00		5,000 00	5,000 00		
		125 00	125 00		
10,000 00		10,000 00	10,000 00		
600 00		600 00	600 00		
120 00		4,603 22	335 40	4,367 82	
	4,762 18	4,762 18	12 00		4,750 18
45,000 00		45,000 00	45,000 00		
		24 16		24 16	
	4 97	4 97			4 97
17,750 00		17,750 00	17,750 00		
	60	60			60
50 00		50 00	50 00		
8,000 00		8,000 00	8,000 00		
		80 85		80 85	
	3 51	3 51		3 51	
		14,687 75			14,687 75
	185 00	306 86	185 00	121 86	
7,215 00	400 00	7,615 00	7,215 00	400 00	
400 00		400 00	400 00		
428 80		428 80	428 80		
300 00		300 00	300 00		
4,250 00		4,250 00	4,250 00		
1,000 00		1,000 00	1,000 00		
5,466 70		5,466 70	5,466 70		
3,056 40		3,056 40	3,056 40		
		37 20		37 20	
	2 00	125,263 57	125,081 57		182 00
1,630,000 00	444 80	1,630,444 80	1,484,130 92		146,313 88
		375 00	375 00		
232 97	150 00	2,284 68	1,068 97	1,215 71	
	100 00	2,547 29	828 23		1,724 06
246,955 28		246,955 28	245,640 62		1,314 66
600 00		600 00	600 00		
722 00		722 00	722 00		
2,000 00		2,000 00	2,000 00		
		165 00		165 00	
25,360 17		25,360 17	25,360 17		
22,271 68	12 50	22,284 18	22,284 18		
6,865 00		6,865 00	6,865 00		
2,760,074 32	19,696 02	2,940,852 10	2,740,960 80	16,700 20	183,191 10

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1889.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$161,081 76
Payment to J. Hale Sypher, member of Forty-first Congress.		21	457	
Payment for contesting seats in Congress.		21	457	
Payment to Frank Galt, assistant journal clerk House of Representatives.		21	457	
Payment to Thomas Colman, member of Thirty-eighth Congress.		21	457	
Contingent expenses House of Representatives:				
Clerks to committees	1880			1,000 00
Do	1881	21	214, 425	
Pay of folders	1879			19 53
Do	1880			11 00
Do	1881	21	214	
Materials for folding	1879			37 02
Do	1880			3,000 00
Do	1881	21	214	
Fuel for heating apparatus	1879			2,459 27
Do	1880			1,816 00
Do	1881	21	214	
Horses and wagons	1881	21	214	
Furniture and repairs	1879			1,968 56
Do	1880			1,500 00
Do	1881	21	214	
Packing-boxes	1881	21	214	
Payment to Franklin Lemper, messenger	21	425		
Payment to John P. Maloney, messenger	21	425		
Payment to M. H. Herr, messenger	21	425		
Payment to Adam Reisinger, messenger	21	425		
Payment to Charles E. O'Connor, messenger	21	425		
Payment to B. C. Lee, laborer	21	425		
Payment to E. F. Riggs, laborer	21	425		
Payment to widow of E. W. Farr, deceased	21	456		
Payment to Charles Deimar, messenger	21	456		
Contingent expenses House of Representatives:				
Cartage	1879			16 90
Do	1880			
Do	1881	21	214	
Pages	1880			
Do	1881	21	215	
Stationery and newspapers	1879			11,736 77
Do	1880			874 12
Do	1881	21	215	
Salaries Capitol Police	1879			16
Do	1880			45 88
Do	1881	21	212	
Capitol Police contingent fund	1879			30 73
Do	1881	21	212	
Miscellaneous items	1878*			759 81
Do	1878			
Do	1879			2,280 00
Do	1880	21	425	18,053 41
Do	1881	21	214, 425, 457	
Payment for contesting seats Forty-sixth Congress				5,500 00
Reporting testimony before committees House of Representatives	1878			495 40
Do	1879			69 69
Investigation of epidemic diseases House of Representatives				17,006 98
Reimburse N. G. Ordway, late Sergeant-at-Arms House of Representatives				86 33
Salary office of Public Printer	1881	21	215	
Contingent expenses office of Public Printer	1879			43 95
Do	1880			500 00
Do	1881	21	215	
Public printing and binding	1878*			
Do	1878			5,154 00
Do	1879			675 35
Do	1880	21	427	64,704 08
Do	1881	21	278, 427	
Telephone connection between the Capitol and Government Printing Office	1879			39 64
Do	1880	21	427	100 00
Do	1881	21	278	
Printing and binding first and second volumes of catalogue of Library Surveyor-General's Office		21	270	10,381 08
Carried forward				311,319 48

* And prior years.

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$2,760,074 32	\$19,096 02	\$2,940,852 10	\$2,740,960 80	\$16,700 20	\$183,191 10
4,000 00		4,000 00	4,000 00		
55,567 12		55,567 12	55,567 12		
318 00	318 00	636 00	636 00		
2,000 00		2,000 00	2,000 00		
	3,038 00	4,038 00			4,038 00
23,658 00		23,658 00	22,752 54		905 46
		19 53		19 53	
		11 69			11 69
28,800 00		28,800 00	28,800 00		
	1,645 83	37 02		37 02	
16,000 00		4,645 83	3,000 00		1,645 83
		16,000 00	16,000 00		
	938 79	2,459 27		2,459 27	
7,000 00		2,754 79			2,754 79
5,000 00		7,000 00	7,000 00		
		5,000 00	5,000 00		
		1,988 56		1,988 56	
10,000 00		1,500 00	1,500 00		
2,700 00		10,000 00	10,000 00		
960 00		2,700 00	2,700 00		
38 04		960 00	960 00		
710 00		38 04	38 04		
960 00		710 00	710 00		
500 00		960 00	960 00		
75 00		500 00	500 00		
276 00		75 00	75 00		
1,628 00		276 00	276 00		
100 00		1,628 00	1,628 00		
		100 00	100 00		
		16 90		16 90	
	90 00	90 00			90 00
600 00		600 00	600 00		
	972 51	972 51			972 51
9,272 50		9,272 50	9,262 80		10 20
		11,736 77	11,617 48	119 29	
	640 04	1,514 16	1,477 95		36 21
43,750 00	378 50	44,128 50	43,468 65		659 85
		16		16	
		45 80			45 80
17,750 00		17,750 00	17,749 97		03
		30 73		30 73	
50 00		50 00			50 00
	90 00	759 81		759 81	
		90 00	90 00		
390 75	4,763 50	2,280 00	23 50	2,256 50	
36,555 62		23,207 66			23,207 66
		36,555 62	36,555 62		
		5,500 00	5,500 00		
		495 40		495 40	
		69 60		69 60	
		17,006 93			17,006 93
		36 52		36 52	
13,600 00		13,600 00	13,600 00		
		43 95		43 95	
		500 00	133 44		366 56
2,000 00		2,000 00	1,950 00		50 00
	1 10	1 10		1 10	
		5,154 00	2,681 87		2,462 13
	1 00	676 55		676 55	
250 00	21,726 67	86,681 25	48,648 08		88,033 27
2,000,000 00	201,204 61	2,201,204 61	2,155,041 03		46,163 58
		39 84	37 50	2 14	
10 84		110 84	110 84		
300 00		300 00	200 00		100 00
6,500 00		16,781 68	3,607 95		13,173 73
5,051,892 19	255,504 57	5,618,216 24	5,257,527 68	25,713 23	334,975 33

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations, July 1, 1880.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$311,319 48
Fire-escape ladders Government Printing Office				232 70
Salaries Library of Congress	1880			1,140 00
Do	1881	21	215	
Increase Library of Congress	1881	21	215	
Contingent expenses Library of Congress	1879			1 00
Do	1881	21	215	
Furniture Library of Congress	1881	21	272	
Works of art for the Capitol	1881	21	281	
Salaries Botanic Garden	1880			9 00
Do	1881	21	215, 272	
Improving Botanic Garden	1881	21	215	
Improving buildings Botanic Garden	1881	21	272	
Salaries Judges Court of Claims	1881	21	237	
Reporting decisions Court of Claims	1881	21	237	
Contingent expenses Court of Claims	1878*	21	427	
Do	1881	21	237, 277	
Payment of judgments Court of Claims		21	415	151,155 21
Salaries Southern Claims Commission	1879			1,777 74
Do	1881	21	253	
Salaries and expenses Southern Claims Commission	1880			596 24
Salaries and expenses Southern Claims Commission (reap- propriated).				34 00
Celebration of Centennial Anniversary of the battle of York- town, Va.		20	163	
Salary of the President	1881	21	237	
Salary of the Vice-President	1881	21	237	
Salaries Executive Office	1880			
Do	1881	21	216, 415	
Contingent expenses Executive Office	1879			7 34
Do	1880			
Do	1881	21	216, 415	
Salaries Department of State	1879			974 92
Do	1880			2,138 00
Do	1881	21	216, 271	
Proof-reading Department of State	1879			602 15
Do	1880			300 00
Do	1881	21	216	
Stationery, furniture, &c., Department of State	1879			858 33
Do	1880			1,000 00
Do	1881	21	216	
Books and maps Department of State	1879			500 00
Do	1880			
Do	1881	21	216	
Lithographing, Department of State	1879			127 50
Do	1880	21	415	
Do	1881	21	216	
Rent of stables and wagon-sheds, Department of State	1880			
Do	1881	21	216	
Editing, &c., Revised and Annual Statutes	1879			2,900 00
Do	1880			5,000 00
Do	1881	21	216	
Contingent expenses Department of State	1879			3,100 00
Do	1880			1,200 00
Do	1881	21	216	
Postage, Department of State	1877			9 66
Do	1878*	21	415	
Do	1881	21	237	
Publication of a supplement to the Revised Statutes		21	306, 443	
Cumming's edition of Hickey's Constitution of the United States				80
Monument to mark the birthplace of George Washington		21	519	2,500 00
Salaries office of Secretary of the Treasury	1879			13 15
Do	1880			
Do	1881	21	217	
Salaries temporary clerks Treasury Department	1875*	21	417	
Do	1879			1 78
Salaries office Secretary of the Treasury (loans and currency)	1879			15 50
Do	1880			
Salaries office Supervising Architect	1879			85 54
Do	1880			
Do	1881	21	217	
Salaries office First Comptroller	1879			2 72
Carried forward				487,536 26

* And prior years.

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$5,061,392 19	\$255,504 57	\$5,618,216 24	\$5,257,527 08	\$25,713 23 252 70	\$334,975 33
36,840 00		252 70			
13,000 00		1,140 00	1,140 00		
		36,840 00	30,000 00		6,840 00
		13,000 00	13,000 00		
		1 00		1 00	
1,500 00		1,500 00	1,000 00		500 00
1,500 00		1,500 00	1,000 00		500 00
10,000 00		10,000 00	10,000 00		
		9 00			9 00
12,220 00		12,220 00	10,720 00		1,500 00
5,000 00		5,000 00	5,000 00		
8,163 00		8,163 00	8,163 00		
29,840 00		29,840 00	28,822 03		1,017 97
1,000 00		1,000 00	1,000 00		
34 80		34 80	34 80		
5,000 00		5,000 00	5,000 00		
450,000 00		601,155 21	310,459 36		290,695 85
		1,777 74			1,777 74
1,200 00		1,200 00	1,100 00		100 00
		598 24	598 24		
		24 60	24 60		
20,000 00		20,000 00	8,871 50		16,128 50
50,000 00		50,000 00	50,000 00		
8,000 00		8,000 00	8,000 00		
	119 20	119 20			119 20
31,922 89		31,922 89	31,922 89		
	7 24	7 24		7 24	
10,000 00	1 46	1 46	10,000 00		1 46
		974 92		974 92	
	304 56	2,443 54	2,067 10		376 44
121,440 00		121,440 00	116,201 58		5,238 42
		662 15		662 15	
	261 70	461 70	49 70		412 00
2,000 00		2,000 00	2,000 00		
		858 33		858 33	
	804 15	1,804 15	1,000 00		804 15
5,000 00		5,000 00	5,000 00		
105 45		105 45	105 45		
	161 76	661 76	661 56		20
3,000 00	22 90	3,022 90	3,000 00		22 90
		127 50		127 50	
104 70	44 00	152 70	152 70		
1,200 00		1,200 00	1,200 00		
	100 00	100 00	100 00		
600 00		600 00	350 00		250 00
	847 29	3,247 29		3,247 29	
		5,000 00			5,000 00
3,500 00		3,500 00	3,500 00		
	40 72	3,140 72		3,140 72	
	1,202 44	2,402 44	1,228 50		1,173 94
11,200 00		11,200 00	11,200 00		
		9 68	9 68		
11 20		11 20	11 20		
5,000 00		5,000 00			5,000 00
10,000 00		10,000 00		5,000 00	5,000 00
		80			80
27,000 00	450 00	29,950 00			29,950 00
		13 15		13 15	
	106 83	106 83			106 83
389,920 00	25,185 03	425,105 03	425,105 03		
900 00		900 00	900 00		
		1 78		1 78	
		15 50		15 50	
	31 00	31 00			31 00
		35 54		35 54	
	32	32			32
19,420 00	2,063 49	21,483 49	21,483 49		
		2 72		2 72	
6,247,018 23	296,751 42	7,131,295 01	6,383,710 09	40,053 77	707,532 05

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1890
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$487,526 26
Salaries office First Comptroller	1880			
Do	1881	21	217	
Salaries office Second Comptroller	1880			
Do	1881	21	217	
Salaries office Commissioner of Customs	1880			
Do	1881	21	217	
Salaries office First Auditor	1879			2 01
Do	1880			
Do	1881	21	217	
Salaries office Second Auditor	1879			1 77
Do	1880			
Do	1881	21	218	
Salaries office Third Auditor	1879			3 15
Do	1880			
Do	1881	21	218	
Salaries office Fourth Auditor	1879			15 23
Do	1881	21	218	
Salaries office Fifth Auditor	1879			1 42
Do	1880			
Do	1881	21	218	
Salaries office Sixth Auditor	1879			7 28
Do	1880			
Do	1881	21	218	
Salaries office Treasurer	1879			123 24
Do	1880			
Do	1881	21	218	
Salaries office Treasurer (national currency)	1879			5,447 70
Do	1880			17,004 00
Do	1881	21	219	
Salaries office Register	1879			8 40
Do	1880			
Do	1881	21	219	
Salaries office Register (loans)	1879			21 01
Do	1880			
Salaries office Comptroller of the Currency	1879			1,006 25
Do	1880			
Do	1881	21	219	
Salaries office Comptroller of the Currency (national currency)	1879			03
Do	1880			
Do	1881	21	219	
Salaries office of Commissioner of Internal Revenue	1879			3 07
Do	1880			
Do	1881	21	220	
Salaries office of Light-House Board	1880			
Do	1881	21	219	
Salaries office Life-Saving Service	1881	21	220	
Salaries office Bureau of Statistics	1879			118 61
Do	1880			
Do	1881	21	219	
Stationery Treasury Department	1879			1,290 63
Do	1880			249 06
Contingent expenses Treasury Department, binding newspapers, &c.	1881	21	220, 416	
Contingent expenses Treasury Department, investigation of accounts and traveling expenses	1879			154 94
Do	1880			1 00
Do	1881	21	220	
Contingent expenses Treasury Department, freights, telegrams, &c.	1877*			101 40
Do	1879			78
Do	1880			50
Do	1881	21	220, 416	
Contingent expenses Treasury Department, rent	1881	21	220	
Contingent expenses Treasury Department, horses and wagons	1881	21	220	
Contingent expenses Treasury Department, ice	1880			
Do	1881	21	220	
Contingent expenses Treasury Department, fuel, &c.	1881	21	221	
Contingent expenses Treasury Department, gas, &c.	1880			
Do	1881	21	221	
Contingent expenses Treasury Department, carpets and repairs	1881	21	221	
Carried forward				514,396 34

* And prior years.

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$6,947,018 23	\$296,751 42	\$7,131,285 91	\$6,283,710 09	\$40,053 77	\$707,532 05
76,500 00	84	76,500 00	76,500 00		84
98,320 00	1 10	98,320 00	98,320 00		1 10
49,630 00	48	49,630 00	49,630 00		48
84,310 00	54	84,310 00	84,310 00	2 01	54
219,370 00	29 47	219,370 00	219,370 00	1 77	29 47
204,570 00	25	204,570 00	204,570 00	3 15	25
60,390 00	15 23	60,390 00	60,390 00	15 23	
40,450 00	1 77	40,450 00	40,450 00	1 42	1 77
346,110 00	4 10	346,110 00	346,110 00	7 28	4 10
273,600 00	11 07	273,600 00	273,600 00	133 24	11 07
74,052 00	1,835 12	74,052 00	74,052 00	5,447 70	1,839 12
188,110 00	20	188,110 00	188,110 00	8 40	20
101,400 00	1 78	101,400 00	101,400 00	21 01	1 78
16,820 00	14 80	16,820 00	16,820 00	1,698 25	14 80
253,330 00	9 07	253,330 00	253,330 00	50	9 07
14,080 00	60	14,080 00	14,080 00	03	60
21,820 00	2,020 58	21,820 00	21,820 00	2 07	2,020 58
43,760 00	3 44	43,760 00	43,760 00	9 07	3 44
12,000 00	8,350 15	12,000 00	12,000 00	60	8,350 15
2,500 00	1,252 77	2,500 00	2,500 00	118 61	1,252 77
4,250 00	132 23	4,250 00	4,250 00	1,299 63	132 23
7,800 00	1,425 98	7,800 00	7,800 00	8,202 28	1,425 98
6,000 00		6,000 00	6,000 00	13,252 77	
7,500 00		7,500 00	7,500 00	154 94	
9,000 00		9,000 00	9,000 00	100 00	
17,000 00		17,000 00	17,000 00	3,925 98	
8,000 00		8,000 00	8,000 00	101 40	
8,596,690 23	331,294 79	8,596,690 23	8,596,690 23	78	331,294 79
				50	
				5,580 19	
				10,700 00	
				6,871 86	
				502 00	
				10,087 51	
				10,715 47	
				110 00	
				21,296 12	
				13,183 34	
				8,685,319 59	
				48,969 29	
				728,094 48	

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations, July 1, 1880.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$514,388 34
Contingent expenses Treasury Department, furniture, &c	1880			150 56
Do	1881	21	221	
Contingent expenses Treasury Department, miscellaneous items	1881	21	221	
Contingent expenses Treasury Department, stationery	1881	21	220	
Examinations of national banks and bank plates	1880			1,000 00
Do	1881	21	219	
Postage for Treasury Department	1879			27 28
Do	1880			306,161 50
Do	1881	21	227	
Collecting statistics relating to commerce	1879			43
Do	1880			
Do	1881	21	219	
Postage to postal union countries	1881	21	220	
Postage-stamps, Executive Department	1879			2,919 49
	1880			
Expenses of inquiry respecting food-fishes	1881	21	264	
Illustrations for reports on food-fishes	1881	21	264	
Propagation of food-fishes	1877			45 00
Do	1879			7,932 17
Do	1880			
Do	1880			106,006 00
Do	1881			
Do	1881	21	440	
Do	1882			
Steam-vessels, food-fishes	1879			
Do	1880			
Do		21	418, 440	
Fish-hatching establishment	1881			
	1882	21	440	
Expenses of national currency	1877*			105 90
Do	1879			22,357 08
Do	1880			24,715 00
Do	1881	21	265	
Vaults, safes, and locks, public buildings	1877*			35 25
Do	1879			
Do	1880			1,000 00
Do	1881	21	265, 416	
Plans for public buildings	1879			10 74
Do	1880			
Do	1881	21	265	
Suppressing counterfeiting and fraud	1879			6,082 58
Do	1880			4,907 74
Do	1881	21	265	
Examination of rebel archives, &c., of captured and abandoned property	1879			38 96
Do	1880			
Do	1881	21	266	
Lands and other property of the United States	1879			2,772 20
Do	1880			1,361 00
Do	1881	21	266	
Conveying votes of electors for President and Vice-president		21	266	
Library of the Treasury Department	1881	21	266	
Salaries and expenses National Board of Health		21	266	306,856 45
Transportation of coin and bullion				19,230 84
North American Ethnology, Smithsonian Institution	1881	21	275	
Do	1881	21	443	
Do	1882			
Index to official reports Centennial Exhibition of 1876		21	281	
To promote the education of the blind				2,500 00
Construction of fish pond on monument lot	1881	21	264	
Transportation of silver coin	1881			
	1882	21	447	
International Exhibition of 1876, Treasury Department		21	428	
Salaries Bureau of Engraving and Printing	1879			37
Do	1880			
Do	1881	21	219	
Labor and expenses Bureau of Engraving and Printing	1879			33,064 02
Do	1880			8,217 82
Do	1881	21	261	
Portrait of the late Zachariah Chandler		21	302	
Portrait of the late Rush Clark		21	302	
Portrait of the late George S. Houston		21	305	
Carried forward				1,268,480 89

* And prior years.

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$6,586,800 28	\$331,294 79	\$6,442,368 86	\$6,665,319 59	\$48,969 29	\$728,094 48
30,000 00	938 63	1,144 19	1,144 19		
	6,866 22	36,866 22	36,866 22		
20,000 00	12,167 95	32,167 95	32,167 95		
40,000 00	37,754 76	77,754 76	74,654 04		3,100 72
	191 23	1,191 23			1,191 23
2,000 00		2,000 00	560 24		1,439 76
		27 28		27 28	
21,500 00		200,161 50	79 56		200,081 94
		21,500 00	1,375 85		20,124 15
	1 07	43		43	
8,800 00		8,800 00	8,800 00		1 07
2,000 00		2,000 00	1,980 00		20 00
	128 05	3,047 54	2,318 48		729 06
3,500 00		3,500 00	3,500 00		
1,000 00		1,000 00	1,000 00		
		45 00	45 00		
	233 06	8,165 23	8,155 67		9 56
		105,000 00	104,773 45		227 55
116,500 00		116,500 00	10,000 00		106,500 00
	49 15	49 15			49 15
115,709 00		115,709 00			115,709 00
10,000 00		10,000 00	10,000 00		
		105 90	105 90		
	1,050 00	22,357 06		22,357 06	
120,000 00	4,300 00	25,785 09	18,433 10		7,331 99
		124,300 00	117,084 86		7,265 14
	2,563 12	35 25	35 25		
57,000 00	74 47	2,563 12		2,563 12	
	42,247 24	1,074 47	1,084 06		40 41
		96,247 24	93,059 34		6,187 90
	1,100 45	10 74		10 74	
1,500 00	4,606 23	1,100 45	1,001 92		98 53
		6,106 23	5,632 23		454 00
	1,781 63	6,062 58	3,431 00	2,631 58	
80,000 00		6,779 37	3,520 70		3,258 67
		80,000 00	70,118 50		9,881 50
		38 96		38 96	
	1 00	1 60			1 60
5,000 00		5,000 00	5,000 00		
	100 23	2,772 20		2,772 20	
5,000 00		1,361 23	161 39		1,199 84
9,000 00	286 25	5,000 00	5,000 00		
1,000 00		9,286 25	9,000 00		286 25
175,000 00		1,000 00	1,000 00		
20,000 00		484,856 45	192,634 15		292,222 30
25,000 00		19,230 94	9,749 51		9,481 43
300 00		20,000 00	20,000 00		
	10,000 00	25,000 00	5,000 00		20,000 00
12,000 00		300 00	300 00		
20,000 00		12,500 00	10,000 00		2,500 00
		12,000 00	12,000 00		
1 19		20,000 00			20,000 00
	59 81	1 19	1 19		
25,930 00		37		37	
	20,053 34	59 81			59 81
875,000 00	455,440 69	25,930 00	25,930 00		
500 00		33,664 02	12 65	33,651 37	
500 00		29,271 16	28,840 61		430 55
500 00		830,440 69	826,200 00		4,240 69
500 00		500 00	500 00		
500 00		500 00	500 00		
500 00		500 00	500 00		
9,900,930 42	993,344 97	12,108,736 28	10,428,495 60	113,022 40	1,562,218 28

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1880.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$1,209,480 69
Portrait of the late Prof. Joseph Henry				9 00
Purchase and management of the Louisville and Portland Canal				518,135 69
Inquiries into causes of steam-boiler explosions (reappropriated)				183 79
Removal of Bureau of Engraving and Printing				3,023 20
Transportation United States securities	1879			25,816 10
Do	1880			24,348 87
Building for Bureau of Engraving and Printing		21	436	35,732 70
Statue of Joseph Henry		21	154	
Refunding to national banking associations excess of duties	1877*	14	572	1,518 92
Mail transportation Pacific Railroads	1875	20	420	
Do	1876	20	420	
Do	1877	20	420	
Do	1878	20	420	
Do	1879	20	420	
Do	1880	20	420	
Do	1881	20	420	
Sinking-fund Union Pacific Railroad Company		20	58	151,545 46
Sinking-fund Central Pacific Railroad Company		20	58	155,134 92
Trust-fund interest for support of free schools in South Carolina		R. S.	3689	1,510 57
Coast and Geodetic Survey, Eastern Division	1880			7,500 00
Do	1881	21	264	
Do	1882	21	439	
Coast and Geodetic Survey, Western Division	1880			5,248 25
Do	1881	21	264	
Do	1882	21	439	
Repairs of vessels, Coast Survey	1876			
Do	1879			
Do	1881	21	264	
Publishing observations, Coast Survey	1881	21	264	
General expenses, Coast Survey	1879			
Do	1881	21	264	
Accounts of Samuel Hein, late disbursing agent, Coast Survey, act June 20, 1878				
Survey of the western coast	1874			
Do	1878*			
Do	1879			
Survey of the Western Pacific Coast	1878*			
Survey of the Atlantic and Gulf Coasts	1877			
Do	1879			
Publishing historical documents relating to early discoveries in the Northwest and on the Mississippi (contract), act March 3, 1873		17	513	
Court-house and post-office at Atlanta, Ga.				15,000 00
Court-house and post-office at Little Rock, Ark.		21	435	37,718 38
Court-house and post-office at Raleigh, N. C.				2,892 18
Court-house and post-office at Topeka, Kans.		21	436	88,150 53
Court-house and post-office at Utica, N. Y.		21	436	82,271 77
Court-house and post-office at New York, N. Y.		21	435	15,463 40
Court-house and post-office at Philadelphia, Pa.		21	435	250,000 00
Court-house and post-office at Baltimore, Md.		21	66,435	
Court-house and post-office at Austin, Tex.		21	435	36,547 39
Assay office building at Helena, Mont.				1,453 82
Post-office at Harrisburg, Pa.		21	435	107,159 90
Treasury building, Washington, D. C.		21	436	40,000 00
Post-office and subtreasury, Boston, Mass.		21	435	451,413 73
Subtreasury building at New York, N. Y.				4,000 00
Building for State, War, and Navy Departments				250,000 00
Building for State, War, and Navy Departments, south wing				3,762 50
Post-office at Dover, Del.				180 58
Court-house and post-office at Grand Rapids, Mich.				8,584 71
Court-house and post-office at Lincoln, Nebr.				5,221 22
Court-house and post-office at Parkersburgh, W. Va.				432 05
Court-house and post-office at Trenton, N. J.				1,241 81
Court-house and post-office at Indianapolis, Ind.		21	417	2,296 50
Court-house and post-office at Covington, Ky.				31,380 82
Subtreasury building, San Francisco, Cal.				26 95
Court-house and post-office at Pittsburgh, Pa.		21	435	75,000 00
Carried forward				2,804,385 90

* And prior years.

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$9,900,980 42	\$983,344 97	\$12,108,736 28 9 00	\$10,428,495 60	\$113,022 40	\$1,562,218 28 9 00
		518,135 69	422,970 00		95,165 69
		183 79		183 79	
	7,472 41	10,495 61	10,495 61		
		25,816 10		25,816 10	
		24,348 87	11,129 38		13,219 49
5,000 00		40,732 70	32,866 35		7,866 35
15,000 00		15,000 00	7,500 00		7,500 00
777 49		2,296 41	2,296 41		
761 91		761 91	761 91		
10,070 00		10,070 00	10,070 00		
642 97		642 97	642 97		
17,032 13		17,032 13	17,032 13		
1,007 07		1,007 07	1,007 07		
269,186 66		269,186 66	269,186 66		
793,402 72		793,402 72	793,402 72		
304,763 28		456,308 74	380,428 56		75,880 18
500,417 26		655,552 18	592,375 28		63,176 90
2,150 00		3,660 57	3,100 00		560 57
		7,500 00	7,500 00		
310,000 00		310,000 00	309,478 00		522 00
8,000 00		8,000 00			8,000 00
	130 96	5,379 21	5,164 56		214 65
180,000 00	750 00	180,750 00	175,927 80		4,822 20
6,000 00		6,000 00			6,000 00
	1 43	1 43	1 43		
	74 16	74 16			74 16
30,000 00		30,000 00	30,000 00		
6,000 00		6,000 00	3,000 00		3,000 00
	23	23		23	
28,400 00		28,400 00	28,000 00		400 00
	17,747 50	17,747 50	17,747 50		
	2 17	2 17	2 17		
	250 00	250 00		250 00	
	379 06	379 06			379 06
	1,061 70	1,061 70		1,061 70	
	796 48	796 48	796 48		
	54 92	54 92			54 92
1,386 00		1,386 00	1,386 00		
	363 01	15,363 01	12,315 85		3,047 16
18,000 00		55,718 38	37,878 75		17,839 63
		2,892 18	1,331 47		1,560 71
90,000 00	528 79	173,679 32	45,151 27		128,528 05
20,000 00		102,271 77	47,939 39		54,332 38
15,000 00	613 94	31,077 34	15,535 40		15,541 94
350,000 00	39,666 61	639,666 61	276,210 12		363,456 49
804,000 00	12,000 00	816,000 00	585,369 75		230,630 25
33,000 00	374 00	69,921 39	47,139 72		22,781 67
		1,453 82			1,453 82
70,000 00		177,159 96	70,774 81		106,385 09
40,000 00		80,000 00	50,000 00		30,000 00
350,000 00	75	801,414 48	255,242 11		546,172 37
	331 85	4,331 85	1,562 87		2,768 98
		350,000 00	300,000 00		50,000 00
		3,762 50			3,762 50
		189 58	9 00		180 58
		8,584 71	7,690 08		894 63
		5,231 22	4,411 55		819 67
	2,521 13	2,953 13	116 95		2,836 23
		1,241 81	1,148 37		93 44
10,000 00		12,296 30	40 00		12,256 30
	4,456 60	35,837 42	18,728 45		17,108 97
		26 95			26 95
100,000 00	2,372 90	177,872 90	20,632 76		156,540 14
14,290,927 91	1,025,295 57	19,120,609 38	15,362,193 26	140,834 22	3,618,081 90

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1880.
		Vol	Page or section.	
CIVIL—Continued.				
Brought forward				\$3,804,385 90
Court-house and post-office at Montgomery, Ala.	21	142,	486	
Court-house and post-office at Danville, Va.	21		65	
Court-house and post-office at Charleston, W. Va.	21		73	
Court-house, post-office, &c., at Paducah, Ky.	21		73	
Fire-proof building for the National Museum	21	324,	418	38,500 00
Court-house and post-office, Jackson, Miss.	21		879	
Salaries office of assistant treasurer, New York, N. Y.	1879			1,952 25
Do	1880			1,500 00
Do	1881	21	221	
Salaries office of assistant treasurer, Boston, Mass.	1879			275 80
Do	1880			197 85
Do	1881	21	1	
Salaries office of assistant treasurer, Philadelphia, Pa.	1879			65 22
Do	1881	21	1	
Salaries office of assistant treasurer, San Francisco, Cal.	21		2	
Salaries office of assistant treasurer, Baltimore, Md.	1881	21	22	
Salaries office of assistant treasurer, Saint Louis, Mo.	1880			
Do	1881	21	222	
Salaries office of assistant treasurer, Chicago, Ill.	1881	21	222	
Salaries office of assistant treasurer, Cincinnati, Ohio.	1881	21	222	
Salaries office of assistant treasurer, New Orleans, La.	1881	21	223	
Salaries office of depository, Tucson, Ariz.	1881	21	223	
Salaries special agents, independent treasury.	1879			1,462 57
Do	1880			1,000 00
Do	1881	21	223	
Checks and certificates of deposit, independent treasury	1880			584 66
Do	1881	21	223	
Contingent expenses, independent treasury	1878*	21	428	
Do	1879			8,195 72
Do	1880			853 00
Do	1881	21	223	
Salaries office of Director of the Mint	1879			6 65
Do	1880			
Do	1881	21	223	
Contingent expenses, mints and assay offices	1878*	21	428	
Do	1879			121 14
Do	1880			373 42
Do	1881	21	323, 418	
Salaries mint, Philadelphia.	1880			
Do	1881	21	223	
Wages workmen mint, Philadelphia.	1879			235 90
Do	1880			
Do	1881	21	223	
Contingent expenses mint, Philadelphia.	1879			4 37
Do	1880			
Do	1881	21	223	
Freight on bullion and coin, mints and assay offices	1881	21	223	
Freight on bullion mint, Philadelphia.	1878*	21	428	
Do	1879			2,309 00
Do	1880			884 00
Salaries mint, San Francisco	1881	21	224	
Wages workmen mint, San Francisco.	1879			14,009 16
Do	1880			21,500 00
Do	1881	21	224	
Contingent expenses mint, San Francisco.	1879			11,655 07
Do	1880			34,213 32
Do	1881	21	224	
Do	1878*	21	428	
Salaries mint, Carson	1878*			
Do	1879			10
Do	1881	21	224	
Wages workmen mint, Carson.	1878*			
Do	1879			63
Do	1880			16,000 00
Do	1881	21	224	
Contingent expenses mint, Carson	1877			15 42
Do	1878*	21	428	
Do	1879			21,440 85
Do	1880			22,348 54
Do	1881	21	224	
Salaries mint, Denver	1880			129 30
Do	1881	21	224	
Wages workmen mint, Denver	1881	21	224	
Carried forward				3,908,219 23

* And prior years.

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$14,290,927 91	\$1,025,295 57	\$19,120,609 38	\$15,362,193 26	\$140,334 22	\$3,618,081 90
80,000 00		80,000 00	13,257 00		66,643 00
70,000 00	3,948 47	73,948 47	81,995 75		41,952 72
75,000 00		75,000 00	8,330 00		66,670 00
100,000 00		100,000 00	19,734 41		80,265 59
26,900 00		65,400 00	65,400 00		100,000 00
100,000 00		100,000 00			
		1,952 25		1,952 25	
	254 67	1,754 67	39 56		1,715 11
164,970 00		164,970 00	162,266 61		2,703 39
		275 80		275 80	
		197 85			197 85
35,560 00		35,560 00	33,034 89		2,525 11
		65 22		65 22	
25,100 00	1,450 00	26,550 00	35,100 00		1,450 00
22,080 00		22,080 00	22,080 00		
20,600 00		20,600 00	20,600 00		
	21 91	21 91			21 91
15,380 00		15,380 00	15,380 00		
15,760 00		15,760 00	15,760 00		
14,780 00		14,780 00	14,780 00		
13,090 00		13,090 00	13,090 00		
1,500 00		1,500 00	1,500 00		
		1,462 57		1,462 57	
	287 12	1,287 12	177 80		1,109 32
4,000 00	111 09	4,111 09	1,945 15		2,165 94
		584 66	225 00		359 66
13,000 00	72 59	13,072 59	11,930 36		1,142 03
189 89		189 89	14		189 75
		3,195 72	1,622 00	1,572 72	
	8,834 15	4,687 15	2,397 36		2,289 79
100,000 00	2,130 50	102,130 50	74,322 18		27,808 32
		6 05		6 05	
	11 12	11 12			11 12
19,760 00		19,760 00	19,760 00		
3,875 95		3,875 95	3,875 95		
		121 14		121 14	
		373 42	336 15		37 27
4,000 00		4,000 00	2,736 46		1,263 54
	1,217 13	1,217 13			1,217 13
34,850 00		34,850 00	34,850 00		
		235 90		235 90	
	12,354 60	12,354 60			12,354 60
295,000 00		295,000 00	295,000 00		
		4 37		4 37	
	157 35	157 35	155 48		1 87
82,500 00		82,500 00	82,500 00		
20,000 00		20,000 00	20,000 00		
1,041 92		1,041 92	1,041 92		
		2,309 00	2,309 00		
		884 00	884 00		
24,900 00		24,900 00	24,900 00		
		14,009 16		14,009 16	
	1,264 25	22,764 25			22,764 25
265,000 00		265,000 00	265,000 00		
		11,655 07	1,504 63	10,150 44	
	6,949 21	41,162 53	643 40		40,519 13
80,000 00		80,000 00	71,265 60		8,734 40
14 77		14 77	14 77		
	10	10		10	
		10		10	
23,550 00		23,550 00	23,550 00		
	23 12	23 12		23 12	
		62		62	
	1,705 38	17,705 38	72,000 00		17,705 38
72,000 00		72,000 00			
		15 42			15 42
140 86	443 94	584 80	140 86	443 94	
		21,440 85	1,922 90	19,517 95	
	8,642 76	31,191 30	1,747 04		29,444 26
30,000 00		30,000 00	28,077 19		1,922 81
		129 30			129 30
10,950 00		10,950 00	10,835 80		114 20
10,000 00		10,000 00	10,000 00		
16,176,401 30	1,070,374 83	21,245,996 36	16,902,293 62	190,175 67	4,153,526 07

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1880.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$3,990,219 23
Contingent expenses mint, Denver	1878*	21	428	
Do	1879			354 59
Do	1880			346 88
Do	1881	21	224	
Salaries mint, New Orleans	1879			3,206 52
Do	1880			211 30
Do	1881	21	224	
Wages workmen mint, New Orleans	1879			701 09
Do	1880			2,399 65
Do	1881	21	224	
Contingent expenses mint, New Orleans	1879			8,523 54
Do	1880			61 46
Do	1881	21	224	
Salaries assay office, New York	1879			1,000 00
Do	1881	21	224	
Wages workmen assay office, New York	1879			1,656 50
Do	1880			1,500 00
Do	1881	21	224	
Contingent expenses assay office, New York	1879			1,294 37
Do	1880			117 28
Do	1881	21	224	
Salaries assay office, Helena	1879			22 86
Do	1881	21	224	
Contingent expenses assay office, Helena	1878*	21	428	
Do	1878			10 83
Do	1879			698 88
Do	1880			4,050 27
Do	1881	21	224	
Wages workmen assay office, Helena	1879			1,895 74
Do	1880			2,958 00
Do	1881	21	224	
Salaries assay office, Boise City	1880			
Do	1881	21	225	
Wages and contingent expenses assay office, Boise City	1879			1,115 72
Do	1880			355 24
Do	1881	21	225	
Salaries assay office, Charlotte	1881	21	225	
Wages and contingent expenses assay office, Charlotte	1879			09
Do	1880			
Do	1881	21	225	
Repairs and machinery United States mint, New Orleans	1879			2,157 54
Do	1880			5 94
Do	1881	21	224	
Collecting mining statistics	1881	21	266	
Assay laboratory, office Director of the Mint	1880			480 50
Fixtures and apparatus for assay office at Saint Louis		20	322	
Salaries governor, &c., Territory of Arizona	1880			1,950 00
Do	1881	21	225	
Legislative expenses Territory of Arizona	1879			
Do	1881	21	225, 416	
Contingent expenses Territory of Arizona	1881	21	225	
Salaries governor, &c., of Dakota	1879			44 30
Do	1880			3,250 00
Do	1881	21	225	
Legislative expenses Territory of Dakota	1878*			
Do	1879			502 58
Do	1880			
Do	1881	21	225, 416	
Contingent expenses Territory of Dakota	1880			124 00
Do	1881	21	225	
Salaries governor, &c., Territory of Idaho	1879			799 08
Do	1880			2,141 85
Do	1881	21	225	
Legislative expenses Territory of Idaho	1878*			
Do	1879			1,000 00
Do	1880			1,000 00
Do	1881	21	225, 416	
Contingent expenses Territory of Idaho	1880			
Do	1881	21	225	
Salaries governor, &c., Territory of Montana	1880			1,300 00
Do	1881	21	225	
Legislative expenses Territory of Montana	1877*			3,676 94
Carried forward				4,051,179 47

* And prior years.

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$16, 176, 401 30 6 43	\$1, 070, 374 83	\$21, 245, 995 36 6 43	\$16, 902, 293 62 6 43	\$190, 175 67	\$4, 153, 526 07
		354 59	143 48	211 11	
	1, 221 98	1, 568 86	104 44		1, 464 42
6, 000 00	34 82	6, 000 00	3, 116 84	3, 301 24	2, 883 16
	226 81	3, 301 34			438 11
21, 400 00		438 11			
		21, 400 00	21, 400 00	701 00	
	321, 44	701 09			2, 721 09
80, 000 00		2, 721 09			
	1, 165 17	80, 000 00	80, 000 00	9, 688 71	
	9 27	9, 688 71			59 73
20, 000 00		70 73	11 00		
		30, 000 00	30, 000 00	1, 000 00	
32, 900 00		1, 000 00			
		32, 900 00	32, 900 00	1, 656 50	
	234 12	1, 656 50			1, 734 12
22, 500 00		1, 734 12			300 00
		22, 500 00	22, 200 00	1, 294 37	
	132 60	1, 294 37			249 88
9, 000 00		249 88			334 85
		9, 000 00	8, 665 15	22 86	
5, 950 00		22 86			
02		5, 950 00	5, 950 00		
		02	02		
		10 93	10 93		
	1, 356 21	693 88	123 67	500 21	
12, 000 00		5, 406 48	457 84		4, 948 64
		12, 000 00	11 104 28		895 72
	385 76	1, 895 74		1, 895 74	
12, 000 00		3, 243 76			3, 243 76
	40 72	12, 000 00	12, 000 00		
3, 000 00		40 72			40 72
		3, 000 00	2, 752 80		247 20
	1, 011 39	1, 115 72	50 00	1, 065 72	
6, 000 00		1, 866 68	52 95		1, 813 68
2, 750 00		6, 000 00	5, 470 67		529 33
		2, 750 00	2, 750 00		
	84 54	09		09	
1, 000 00		84 54			84 54
	2, 070 62	1, 000 00	1, 000 00		
		4, 228 16		4, 228 16	
		5 94			5 94
5, 000 00		5, 000 00	5, 000 00		
5, 000 00		5, 000 00	3, 454 28		1, 545 72
		480 50	476 55		3 85
10, 000 00		10, 000 00	94 85		9, 905 15
		1, 950 00	1, 950 00		
13, 900 00		13, 900 00	9, 900 00		4, 000 00
	523 73	523 73		523 73	
25, 930 00		25, 930 00	24, 780 00		1, 150 00
500 00		500 00	500 00		
		44 30	7 14		37 16
16, 400 00		3, 250 00	2, 850 00		800 00
	195 23	16, 400 00	12, 670 88		8, 729 12
		195 23		195 23	
	40 97	502 68		502 58	
26, 128 50		40 97			40 97
		26, 128 50	24, 180 00		1, 948 50
500 00		124 00	124 00		
		500 00	500 00		
		790 08		790 08	
13, 400 00		3, 141 85	3, 050 00		91 85
	188 08	13, 400 00	10, 610 00		2, 790 00
	1, 055 35	188 08		188 08	
	40 97	2, 055 35		2, 055 35	
25, 235 41		1, 049 97	1, 000 00		40 97
		25, 235 41	18, 305 41		7, 030 00
500 00		50			50
	187 50	687 50	685 50		1 00
		1, 300 00	1, 300 00		
13, 400 00		13, 400 00	10, 890 00		2, 600 00
		3, 676 94	3, 168 94		508 00
16, 576, 991 66	1, 080, 902 61	21, 708, 983 74	17, 277, 783 27	220, 056 62	4, 211, 143 85

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1880.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward.....				\$4,051,179 47
Legislative expenses Territory of Montana.....	1879			5,001 23
Do.....	1880			8,640 21
Do.....	1881	21	225, 415	
Contingent expenses Territory of Montana.....	1881	21	225	
Salaries governor, &c., Territory of Utah.....	1879			50 30
Do.....	1881	21	226	
Legislative expenses Territory of Utah.....	1880			8,900 00
Do.....	1881	21	226	
Contingent expenses Territory of Utah.....	1881	21	226	
Salaries governor, &c., Territory of New Mexico.....	1879			735 82
Do.....	1880			8,300 00
Do.....	1881	21	226	
Legislative expenses Territory of New Mexico.....	1880			7,783 90
Do.....	1881	21	226	
Contingent expenses Territory of New Mexico.....	1879			195 30
Do.....	1880			250 00
Do.....	1881	21	226	
Salaries governor, &c., Territory of Washington.....	1880			1,750 00
Do.....	1881	21	226	
Legislative expenses Territory of Washington.....	1880			6,100 90
Do.....	1881	21	226	
Contingent expenses Territory of Washington.....	1881	21	226	
Salaries governor, &c., Territory of Wyoming.....	1880			575 85
Do.....	1881	21	226	
Legislative expenses Territory of Wyoming.....	1877			61 50
Do.....	1878			15 61
Do.....	1879			820 47
Do.....	1880			8,300 00
Do.....	1881	21	226	
Contingent expenses Territory of Wyoming.....	1881	21	226	
Reapportionment of members of the legislature Territory of Idaho, act of June 3, 1880.....		21	154	
Reapportionment of members of the legislature Territory of Montana, act of June 3, 1880.....		21	154	
Reapportionment of members of the legislature Territory of Wyoming.....		21	154	
Metropolitan police, District of Columbia, additional force.....	1881	21	374	
Constructing, repairing, and maintaining bridges, District of Columbia.....	1880			1,000 00
Do.....	1881	21	156	
Washington Asylum, District of Columbia.....	1880	21	426	1,100 00
Do.....	1881	21	156	
Buildings and grounds, Washington Asylum, District of Columbia.....	1881	21	156	
Georgetown Almshouse, District of Columbia.....	1880			
Do.....	1881	21	156	
Transportation of paupers and prisoners, District of Columbia.....	1880	21	426	50 51
Do.....	1881	21	156	
Hospital for the Insane, District of Columbia.....	1880	21	246	1,507 01
Do.....	1881	21	156	
Reform School, District of Columbia.....	1880	21	302	
Do.....	1881	21	156, 426	
Columbia Hospital for Women and Lying-in Asylum, District of Columbia.....	1880			
Do.....	1881	21	157	
Building two cottages, Columbia Hospital for Women and Lying-in Asylum, District of Columbia.....	1881	21	157	
Children's Hospital, District of Columbia.....	1881	21	157	
Saint Ann's Infant Asylum, District of Columbia.....	1881	21	157	
Industrial Home School, District of Columbia.....	1881	21	157	
National Association for Colored Women and Children, District of Columbia.....	1881	21	157	
Women's Christian Association of District of Columbia.....	1880			
Do.....	1881	21	157	
Building for Little Sisters of the Poor, District of Columbia.....	1881	21	157	
Building for German Protestant Orphan Asylum Association, District of Columbia, act March 3, 1881.....	1881	21	157	
Relief of the poor, District of Columbia.....	1880			5,300 00
Do.....	1881	21	157	
Washington Aqueduct, District of Columbia.....	1879			
Do.....	1880			
Do.....	1881	21	157	
Carried forward.....				4,107,245 47

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$14,576,901 66	\$1,080,902 61	\$21,708,983 74	\$17,277,783 27	\$220,056 62	\$4,211,143 85
	18 16	5,001 33		5,001 33	
25,755 00		8,658 47	8,640 81		18 16
500 00		25,755 00	18,500 00		7,255 00
		500 00	500 00		
13,400 00		59 39		59 39	
		13,400 00	11,900 00		1,500 00
2,000 00	5 26	8,900 00	4,800 00		4,100 00
500 00		2,005 26	1,650 00		355 26
		500 00	500 00		
		725 82		725 82	
		3,300 00	3,300 00		
13,900 00		13,900 00	10,775 00		3,125 00
	10 00	7,793 90	5,000 00		2,793 90
1,400 00		1,400 00	1,400 00		
	61 90	258 10		258 10	
	193 75	443 75	250 00		193 75
500 00		500 00	278 88		221 12
		1,750 00	1,750 00		
13,400 00		13,400 00	10,050 00		3,350 00
		6,100 00			6,100 00
1,200 00		1,200 00	1,200 00		
500 00		500 00	500 00		
13,400 00		575 85			575 85
		13,400 00	12,300 00		1,100 00
		61 50		61 50	
		15 01		15 01	
		320 67		320 67	
	110 48	3,470 48	3,390 00		110 48
2,500 00		2,500 00	2,500 00		
500 00		500 00	500 00		
		796 00	796 00		
796 00					
130 80		130 80	130 80		
156 00		156 00	156 00		
6,477 00	47 01	6,524 01	6,477 00		47 01
	27 56	1,027 56			1,027 56
11,500 00	1,884 79	13,384 79	13,375 91		8 88
88 82	1,305 25	2,554 07	1,810 89		743 18
88,040 00		38,040 00	38,040 00		
10,000 00		10,000 00	9,964 46		35 54
	213 60	213 60	213 60		
1,800 00		1,800 00	1,800 00		200 00
	2 10	180 03	60 24		119 79
2,500 00	126 40	3,626 40	3,450 00		176 40
2,268 97	62 84	4,838 32	4,785 98		52 34
37,000 00	65 35	37,065 35	32,000 00		5,065 35
2,781 98	86	2,763 84	2,763 84		
31,000 00		31,000 00	28,900 00		2,100 00
	8 34	8 34			8 34
15,000 00		15,000 00	15,000 00		
		3,000 00	3,000 00		
3,000 00		5,000 00	5,000 00		
5,000 00		5,000 00	5,000 00		
10,000 00	8 18	10,003 18	10,000 00		3 18
6,500 00		6,500 00	6,500 00		
	19 00	19 00			19 00
5,000 00		5,000 00	5,000 00		
5,000 00		5,000 00	5,000 00		
10,000 00		10,000 00	10,000 00		
		5,300 00	2,127 11		3,172 89
10,000 00		10,000 00	10,000 00		
	15,000 00	15,000 00		15,000 00	
	1,109 87	1,109 87			1,109 87
20,900 00		20,900 00	20,900 00		
18,907,494 65	1,101,177 81	22,115,918 43	17,618,588 29	241 498 44	4,255,831 70

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1880.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$4, 107, 245 97
Salaries and contingent expenses offices District of Columbia.	1880	21	426, 253	10, 107 44
Do	1881	21	157, 426	
Public schools, District of Columbia	1880	21	426, 253	37, 576 42
Do	1881	21	159, 426	
Metropolitan police, District of Columbia	1880	21	426	3, 673 82
Do	1881	21	160	
Fire department, District of Columbia	1880	21	426, 253	5, 390 00
Do	1881	21	161	
Courts, District of Columbia	1880	21	253	2, 656 00
Do	1881	21	161, 426	
Markets, District of Columbia	1881	21	161	
Streets, District of Columbia.	1880			20, 125 00
Do	1881	21	159	
Health department, District of Columbia	1880	21	253	806 12
Do	1881	21	162, 462	
Interest and sinking fund, District of Columbia.	1880			01
Do	1881	21	162, 322, 462	
Miscellaneous expenses, District of Columbia	1881	21	162, 426	
Contingent expenses, District of Columbia.	1881	21	162	
Miscellaneous and contingent expenses, District of Columbia	1880	21	426	20, 149 20
Judgments, District of Columbia	1880	21	162, 253	20, 000 00
Do	1881			
Do	1882	21	466	
General expenses, District of Columbia	1879	20, 21	102, 253	80, 361 99
Improvement and repairs, District of Columbia.	1880			31, 355 18
Do	1880	21	155	278, 360 00
Do	1881			
Washington redemption fund, District of Columbia		20	104	5, 319 81
Redemption of Pennsylvania avenue paving certificates, act July 19, 1876		20	104	408 31
Redemption of Pennsylvania avenue paving scrip, act July 19, 1876.		20	104	584 09
Redemption of tax-lien certificates, District of Columbia		20	104	85
Washington special-tax fund, District of Columbia		20	104	3 17
Refunding taxes, District of Columbia.		20	104	
Water fund, District of Columbia		20	104	20, 673 91
Penny lunch, District of Columbia.				500 00
Water supply, Capitol Hill, District of Columbia (reimbursable)				25, 000 00
Payment to workmen employed under late Board of Public Works, District of Columbia.				16, 176 29
Employment of poor of the District of Columbia in filling up grounds.		21	515	295 00
Repairing Pennsylvania avenue, act June 19, 1876		19	92	
Salaries office Secretary of War	1879			30 23
Do	1880			
Do	1881	21	226	
Contingent expenses office Secretary of War	1881	21	226	
Salaries office Adjutant-General.	1879			110 43
Do	1880			
Do	1881	21	226, 402	
Contingent expenses office Adjutant-General	1881	21	227	
Do	1881	21	227	
Do	1882	21	402	
Salaries office Adjutant-General, old Navy Department building.	1881	21	227	
Contingent expenses office Adjutant-General, old Navy Department building.	1881	21	227, 418	
Rent of building office Adjutant-General	1881	21	402	
Salaries office Inspector-General	1882	21		
Salaries office Military Justice	1881	21	227	
Contingent expenses office Military Justice	1881	21	227	
Salaries office Quartermaster-General	1879			23 96
Do	1880			
Do	1881	21	227	
Contingent expenses office Quartermaster-General	1881	21	227	
Salaries office Commissary-General.	1879			1 83
Do	1881	21	227	
Contingent expenses office Commissary-General	1881	21	227	
Salaries office Surgeon-General	1879			65 49
Do	1880			
Carried forward				4, 696, 653 72

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$16,907,494 65	\$1,101,177 81	\$22,115,918 43	\$17,618,588 29	\$241,498 44	\$4,253,831 70
472 18	3,328 90	18,908 52	2,234 56		11,673 96
152,101 00		152,101 00	147,000 00		5,101 00
7,158 24	600 00	45,334 66	24,495 85		20,838 81
516,034 80	46 66	516,081 46	495,000 00		21,081 46
486 88	74 08	4,184 78	2,436 08		1,748 70
360,180 00		300,180 00	296,000 00		4,180 00
569 52	115 26	5,964 78	5,613 54		371 24
104,240 00		104,240 00	103,500 00		740 00
1,750 00	189 98	4,595 98	1,700 00		2,895 98
17,158 00		17,158 00	13,200 00		3,958 00
10,375 00		10,375 00	9,400 00		975 00
	576 73	20,701 73	13,492 82		7,208 91
268,685 00		268,685 00	240,000 00		28,685 00
450 50	125 00	1,381 62	353 52		1,028 10
25,200 00		25,200 00	25,000 00		200 00
	90 00	90 01	90 00		01
1,317,753 50		1,317,753 50	1,317,753 48		02
67,095 80		67,095 80	50,500 00		16,595 80
20,000 00		20,000 00	10,120 00		9,880 00
233 34	81 09	20,463 63	4,551 71		15,911 92
22,704 20		42,704 20	42,489 63		214 57
15,000 00		15,000 00	15,000 00		
13,547 06	50,919 68	144,828 73	144,828 73		
	60,773 35	92,128 53	60,000 00		32,128 53
268,300 00	3,295 83	569,895 83	440,000 00		129,895 83
259 23		5,579 04	5,427 60		151 44
622 55		1,030 86	568 21		462 65
658 25		1,242 34	1,242 34		
2,762 70		2,763 55	1,798 55		965 00
14,133 00	2,325 58	16,461 75	10,419 48		6,042 27
5,147 86	31,786 43	36,934 29	36,934 29		
140,795 56	13 12	161,482 59	110,123 77		51,358 82
	100 00	600 00	600 00		
		25,000 00			25,000 00
	21,323 71	37,500 00		37,500 00	
20,000 00		20,295 00	20,289 92		5 08
1,522 65	1,081 74	2,604 39	2,604 39		
		30 23		30 23	
	4 37	4 37			4 37
76,000 00		76,000 00	76,000 00		
8,000 00		8,000 00	8,000 00		
		110 63		110 63	
	63 23	63 23			63 23
335,462 00		335,462 00	335,462 00		
10,000 00		10,000 00	10,000 00		
1,750 00		1,750 00			1,750 00
4,980 00		4,980 00	4,980 00		
3,000 00		3,000 00	3,000 00		
1,500 00		1,500 00			1,500 00
2,520 00		2,520 00	2,520 00		
5,320 00		5,320 00	5,320 00		
500 00		500 00	500 00		
		22 96		22 96	
	9 40	9 40			9 40
152,240 00		152,240 00	152,240 00		
8,000 00		8,000 00	8,000 00		
		1 83		1 83	
31,680 00		31,680 00	31,680 00		
5,500 00		5,500 00	5,500 00		
		68 49		68 49	
	41 42	41 42			41 42
20,889,293 47	1,278,143 37	26,854,289 56	21,916,558 76	279,232 58	4,658,498 22

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1880.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$4,686,852 72
Salaries office Surgeon-General	1881	21	227, 403	
Contingent expenses office Surgeon-General	1881	21	227	
Do	1881	21	403	
Salaries office Chief of Ordnance	1882			
Do	1880			
Contingent expenses office Chief of Ordnance	1881	21	228	
Salaries office Paymaster-General	1881	21	228	
Do	1879			17 95
Do	1880			
Contingent expenses office Paymaster-General	1881	21	228	
Do	1879			132 67
Do	1880			
Salaries office Paymaster-General	1881	21	228	
Do	1879			43 48
Contingent expenses office Paymaster-General	1881	21	228	
Salaries Signal Office	1881	21	227	
Salaries superintendent, &c., War Department building	1880			
Do	1881	21	228	
Contingent expenses War Department building	1881	21	228	
Salaries superintendent, &c., building corner Pennsylvania avenue and Fifteenth street	1881	21	228	
Rent of building corner Pennsylvania avenue and Fifteenth street	1881	21	228	
Salaries superintendent, &c., building on F street	1881	21	228	
Contingent expenses building on F street	1881	21	228	
Rent of building on F street	1881	21	228	
Salaries superintendent, &c., building corner Seventeenth and F streets	1880			
Do	1881	21	228	
Contingent expenses building corner Seventeenth and F sts	1879			229 31
Do	1881	21	228	
Salary superintendent building on Tenth street	1881	21	228	
Salary superintendent building occupied by Commissary- General	1881	21	228	
Postage War Department	1879			23,502 30
Do	1880			77,716 78
Do	1881	21	227	
Salaries employés, public buildings and grounds under Chief Engineer	1879			82
Do	1880			
Do	1881	21	229	
Contingent expenses public buildings and grounds under Chief Engineer	1881	21	229	
Transportation of reports and maps to foreign countries	1881	21	269	
Fire-proof roof building corner Seventeenth and F streets	1881	21	260	
Improvement and care of public grounds	1879			373 27
Do	1880			
Do	1881	21	267	
Repairs, fuel, &c., Executive Mansion	1879			
Do	1879	}		
Do	1880			
Do	1881	21	268	
Lighting, &c., Executive Mansion	1879			31 68
Do	1880			
Do	1881	21	268	
Repairs of water pipes and fire-plugs	1879			12 07
Do	1880			
Do	1881	21	268	
Completion of the Washington Monument	21		268, 444	20,000 00
Telegraph to connect the Capitol with the Departments and the Government Printing Office	1881	21	268	
Do	1879			07
Support and medical treatment transient paupers	1880			1,280 00
Do	1881	21	270	
Statue of Gen. Daniel Morgan	21		306	
Observance of the centennial anniversary of the surrender of Lord Cornwallis at Yorktown, Va.	21		518	
Erection of monumental column at Yorktown, Va.	21		163	
Monument to the memory of Brig. Gen. Herkimer	21		163	
Carried forward				4,810,163 22

*And prior years.

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations June 30, 1881
\$20,880,296 47	\$31,278,143 87	\$26,854,289 56	\$21,916,558 76	\$279,232 58	\$4,658,496 22
252,796 57		252,796 57	252,796 57		
8,000 00		8,000 00	8,000 00		
5,000 00		5,000 00			5,000 00
	1 95	1 95			1 95
20,380 00		20,380 00	20,380 00		
1,500 00		1,500 00	1,500 00		
		17 95		17 95	
	5 22	5 22			5 22
57,140 00		57,140 00	57,140 00		
	2 50	2 50		2 50	
		132 67		132 67	
	147 18	147 18			147 18
2,500 00		2,500 00	2,500 00		
		43 48		43 48	
23,240 00		23,240 00	23,240 00		
2,500 00		2,500 00	2,500 00		
4,320 00		4,320 00	4,320 00		
	8 96	8 96			8 96
10,250 00		10,250 00	10,250 00		
7,000 00		7,000 00	7,000 00		
250 00		250 00	250 00		
10,000 00		10,000 00	10,000 00		
5,170 00		5,170 00	5,170 00		
3,500 00		3,500 00	3,500 00		
4,500 00		4,500 00	4,500 00		
	14 35	14 35			14 35
4,450 00		4,450 00	4,450 00		
		229 31		229 31	
6,000 00		6,000 00	6,000 00		
250 00		250 00	250 00		
250 00		250 00	250 00		
		23,502 20		23,502 20	
		77,716 78	8,894 00		68,822 78
140,000 00		140,000 00	112 570 40		27 429 60
		82		82	
	8 23	8 23			8 23
37,980 00	10,528 58	48,508 58	48,508 58		
500 00	74 49	574 49	574 49		
500 00		500 00	500 00		
25,178 14		25,178 14	25,178 14		
		378 27		378 27	
42,500 00	428 47	428 47			428 47
	4,173 38	46,673 38	46,673 38		
	85	35		35	
	1 23	1 23		1 23	
27,500 00	6,291 70	33,791 70	33,791 70		
	68	31 88		31 88	
15,000 00	1,176 88	16,176 88	16,176 88		68
		12 07		12 07	
	6 25	6 25			6 25
2,500 00	934 81	3,434 31	3,434 31		
300,147 85		320,147 85	170,147 85		150,000 00
1,000 00	215 20	1,215 20	1,215 20		
		07		07	
		1,250 00	1,250 00		
15,000 00		15,000 00	15,750 00		1,250 00
20,000 00		20,000 00	20,000 00		
20,000 00		20,000 00			20,000 00
100,000 00		100,000 00			100,000 00
4,100 00		4,100 00	4,100 00		
22,070,196 03	1,302,163 28	28,182,522 53	22,847,320 26	303,580 38	5,031,621 89

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1880.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$4,810,163 22
Monument to commemorate the revolutionary battle of Bennington		21	323	
Postage to Postal Union countries, War Department	1881	21	228	
Rent office Public Buildings and Grounds	1879			75 00
Repairs of navy-yard and upper bridges	1879			
Constructing elevator, Executive Mansion		21	444	
Centennial celebration of the revolutionary battle of Groton Heights, Conn.		21	378	
Repairs to monument on Groton Heights		21	378	
Monument to commemorate the battle of Saratoga at Schuylerville, N. Y.		21	512	
Salaries office Secretary of the Navy	1881	21	229	
Contingent expenses office Secretary of the Navy	1881	21	229	
Salaries Bureau of Yards and Docks	1881	21	229	
Contingent expenses Bureau of Yards and Docks	1881	21	229	
Salaries Bureau of Equipment and Recruiting	1881	21	229	
Contingent expenses Bureau of Equipment and Recruiting	1881	21	229	
Salaries Bureau of Navigation	1881	21	229	
Contingent expenses Bureau of Navigation	1881	21	229	
Salaries Bureau of Ordnance	1881	21	230	
Contingent expenses Bureau of Ordnance	1881	21	230	
Salaries Bureau of Construction and Repairs	1879			00
Do	1881	21	230	
Contingent expenses Bureau of Construction and Repairs	1881	21	230	
Salaries Bureau of Steam Engineering	1881	21	230	
Contingent expenses Bureau of Steam Engineering	1881	21	230	
Salaries Bureau of Provisions and Clothing	1881	21	230	
Contingent expenses Bureau of Provisions and Clothing	1881	21	230	
Salaries Bureau of Medicine and Surgery	1881	21	230	
Contingent expenses Bureau of Medicine and Surgery	1881	21	230	
Salaries superintendent, &c., Navy Department building	1879			96 96
Do	1881	21	230	
Contingent expenses Navy Department building	1881	21	230	
Postage Navy Department	1879			13,024 18
Do	1880			19,110 00
Do	1881	21	237	
Salaries Post-Office Department	1879			241 37
Do	1881	21	234	
Contingent expenses Post-Office Department, stationery	1879			47
Do	1880			
Do	1881	21	235	
Contingent expenses Post-Office Department, fuel	1879			919 57
Do	1880			
Do	1881	21	235	
Contingent expenses Post-Office Department, gas	1879			20 96
Do	1880			
Do	1881	21	235, 423	
Contingent expenses Post-Office Department, plumbing and gas fixtures	1879			63
Do	1880			
Do	1881	21	235	
Contingent expenses Post-Office Department, telegraphing	1879			729 26
Do	1880			
Do	1881	21	235, 423	
Contingent expenses Post-Office Department, painting	1879			20
Do	1880			
Do	1881	21	235	
Contingent expenses Post-Office Department, carpets	1879			2 57
Do	1880			
Do	1881	21	235	
Contingent expenses Post-Office Department, furniture	1879			55
Do	1880			
Do	1881	21	235	
Contingent expenses Post-Office Department, horses and wagons	1879			22
Do	1880			
Do	1881	21	235	
Contingent expenses Post-Office Department, hardware	1879			06
Do	1880			
Do	1881	21	235	
Contingent expenses Post-Office Department, rent	1881	21	235	
Contingent expenses Post-Office Department, miscellaneous items	1879			1 61
Carried forward				4,844,387 47

PRIATIONS UNEXPENDED June 30, 1880, &c—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate avail- able for the fis- cal year ending June 30, 1881.	Payments dur- ing the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of ap- propriations, June 30, 1881.
\$22,070,196 03	\$1,302,163 28	\$28,182,522 53	\$22,847,320 26	\$303,580 38	\$5,031,621 89
40,000 00		40,000 00			40,000 00
2,600 00		2,600 00	2,600 00		
	1,000 00	75 00		75 00	
2,000 00		1,000 00		1,000 00	2,000 00
5,000 00		2,000 00			
5,000 00		5,000 00	5,000 00		
		5,000 00	5,000 00		
30,000 00		30,000 00			30,000 00
36,900 00		36,900 00	36,193 33		706 67
2,500 00		2,500 00	2,500 00		
11,980 00		11,980 00	11,980 00		
800 00		600 00	800 00		
11,780 00		11,780 00	11,780 00		
500 00		500 00	500 00		
6,180 00		6,180 00	6,180 00		
600 00		600 00	600 00		
7,980 00		7,980 00	7,980 00		
400 00		400 00	400 00		
		60		60	
10,980 00		10,980 00	10,980 00		
400 00		400 00	400 00		
11,290 00		11,290 00	11,278 15		11 85
1,000 00		1,000 00	1,000 00		
14,580 00		14,580 00	14,580 00		
400 00		400 00	400 00		
8,380 00		8,380 00	8,380 00		
100 00		100 00	100 00		
		96 98		96 98	
16,610 00		16,610 00	16,610 00		
10,000 00		10,000 00	10,000 00		
		13,024 18		13,024 18	
20,000 00		19,110 00			19,110 00
528,680 00		20,000 00			80,000 00
		241 37		241 37	
		528,680 00	528,680 00		
	81	47		47	
9,000 00	4 00	81	9,000 00		81
		919 57		919 57	4 00
	55	55			55
4,400 00		4,400 00	4,400 00		
		20 96		20 96	
6,000 00	12 97	12 97	6,000 00		12 97
		63		63	
4,000 00	64	64	4,000 00		64
		729 26		729 26	
5,000 00	4 56	4 56	5,000 00		4 56
		20		20	
4,000 00	52	52	4,000 00		52
		2 57		2 57	
5,000 00	45	45	5,000 00		45
		55		55	
5,000 00	46	46	5,000 00		46
		22		22	
1,200 00	26	26	1,200 00		26
		08		08	
1,500 00	12	12	1,500 00		12
1,500 00		1,500 00	1,500 00		
		1 61		1 61	
22,908,236 03	1,303,188 62	29,050,812 12	23,587,641 74	319,604 63	5,143,475 75

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1890.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward.....				\$4,844,387 47
Contingent expenses Post-Office Department, miscellaneous items.....	1880			
Do.....	1881	21	235, 423	
Contingent expenses Post-Office Department, publication of Official Postal Guide.....	1879			4 24
Do.....	1880			
Do.....	1881	21	235	
Contingent expenses Post-Office Department, directories.....	1881	21	235	
Deficiency in the postal revenues.....	1877*			97,717 20
Do.....	1878*	21	423	
Do.....	1878*			75,700 79
Do.....	1879			1,092,742 46
Do.....	1880			4,109,876 10
Do.....	1881	21	179, 423	
Post-Office Department building, refitting rooms.....		21	280	
International Postal Congress, Paris.....				176 52
Postage stamps, Post-Office Department.....	1879			1,000 00
Salaries Department of Agriculture.....	1880			
Collecting agricultural statistics.....	1881	21	292	
Do.....	1880			
Do.....	1881	21	293	
Purchase and distribution of valuable seeds.....	1881	21	434	
Do.....	1881	21	453	
Experimental garden Department of Agriculture.....	1882			
Improvement of grounds Department of Agriculture.....	1881	21	294	
Museum Department of Agriculture.....	1881	21	294	
Furniture, cases, and repairs, Department of Agriculture.....	1881	21	294	
Investigating the history of insects injurious to agriculture.....	1881	21	294	
Library Department of Agriculture.....	1881	21	294	
Laboratory Department of Agriculture.....	1881	21	295	
Examination of wools and animal fibres.....	1881	21	295	
Machinery, apparatus, and experiments in the manufacture of sugar.....	1881	21	295	
Do.....	1881	21	384	
Do.....	1882	21	384	
Contingent expenses, Department of Agriculture.....		21	295	
Investigating the diseases of swine and other domesticated animals.....	1880			2,000 00
Do.....	1881	21	295	
Do.....	1881	21	384	
Do.....	1882	21	384	
Postage Department of Agriculture.....	1881	21	295	
Data respecting agricultural needs of the arid regions of the United States.....	1881	21	295	
Reclamation of arid and waste lands.....	1881	21	296	
Report on forestry, Department of Agriculture.....	1881	21	296	
Building Department of Agriculture.....	1881	21	385	
Experiments in the culture of tea.....	1881	21	383	
Do.....	1882	21		
Salaries justices, &c., Supreme Court United States.....	1881	R. S.	235, 682	
Salaries circuit judges.....	1879			2,807 34
Do.....	1880			1,646 61
Do.....	1881	21	236	
Salaries district judges.....	1879			1,267 11
Do.....	1880			3,563 21
Do.....	1881	21	236	
Salaries district attorneys.....	1878*	21	428	
Do.....	1879			230 22
Do.....	1880			333 93
Do.....	1881	21	226	
Salaries district marshals.....	1878*	21	429	
Do.....	1878			12 63
Do.....	1879			44 27
Do.....	1880			264 84
Do.....	1881	21	226	
Salaries justices and judges Supreme Court of District of Columbia.....	1880			173 96
Do.....	1881	21	236	
Salaries retired United States judges.....	1881	21	235	
Outstanding liabilities.....				333,053 89
Salaries Steamboat Inspection Service.....		R. S.	3689	321,600 74
Carried forward.....				11,488,861 63

*And prior years.

PRIATIONS UNEXPENDED June 30, 1880, &c. —Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$22,903,286 03	\$1,306,188 63	\$29,050,812 12	\$23,587,641 74	\$319,604 63	\$5,143,475 75
10,000 00	23	10,000 00	10,000 00		23
	1 11	4 24		4 24	1 11
20,000 00		20,000 00	20,000 00		
200 00		200 00	200 00		
		97,717 20	97,717 20		
18,815 43		18,815 43	18,815 43		
		75,700 79			75,700 79
	8,894 00	1,602,742 46	279,556 03	1,392,718 60	20,467 74
3,608,470 00	114,970 40	4,118,770 10	508,894 00		3,608,876 10
16,865 00		4,108,440 40	3,115,020 40		668,420 00
		16,865 00	16,865 00		
		176 52		176 52	
		1,000 00			1,000 00
69,200 00		69,200 00	69,200 00		
	17 12	17 12			17 12
10,000 00		10,000 00	10,000 00		
80,000 00		80,000 00	79,800 00		200 00
20,000 00		20,000 00	20,000 00		
7,600 00		7,600 00	7,600 00		
5,000 00		5,000 00	5,000 00		
1,000 00		1,000 00	1,000 00		
5,000 00		5,000 00	5,000 00		
5,000 00		5,000 00	4,973 81		26 19
1,000 00		1,000 00	1,000 00		
4,000 00		4,000 00	4,000 00		
4,000 00		4,000 00	4,000 00		
7,500 00		7,500 00	7,500 00		
35,000 00		35,000 00	15,500 00		19,500 00
10,000 00		10,000 00	9,200 00		800 00
		2,000 00	878 84		1,121 16
10,000 00		10,000 00	10,000 00		
25,000 00		25,000 00	5,000 00		20,000 00
4,000 00		4,000 00	4,000 00		
5,000 00		5,000 00	400 00		4,600 00
20,000 00		20,000 00	18,562 00		1,438 00
5,000 00		5,000 00	3,827 00		1,173 00
10,000 00		10,000 00	518 00		9,482 00
10,000 00		10,000 00	4,480 00		5,520 00
97,500 00		97,500 00	98,918 22		3,596 78
		2,807 24		2,807 24	
		1,646 81			1,646 81
54,000 00		54,000 00	51,791 57		2,208 43
		1,267 11		1,267 11	
		3,562 21	884 59		2,677 62
198,000 00		198,000 00	176,233 50		16,766 50
24 45		24 45	24 45		
		330 22		330 22	
		332 98	113 18		219 75
19,500 00		19,500 00	18,747 98		752 04
50 00		50 00	50 00		
		12 63			12 63
		44 27		44 27	
	10 44	375 28	300 56		74 72
12,300 00	15 00	12,315 00	11,992 45		322 55
		173 96			173 96
24,500 00		24,500 00	22,480 60		2,019 40
22,802 90		22,802 90	22,802 90		
	58,729 21	391,783 10	8,660 45		383,122 65
207,554 21	20,068 82	549,283 77	201,000 00		348,283 77
27,946,118 02	1 505,894 95	40,940,874 60	28,554,144 88	1,717,042 92	10,669,686 80

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1880.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward.....				\$11,498,861 68
Contingent expenses, Steamboat Inspection Service, prior to July 1, 1878.....		21	428	
Do.....		R. S.	3689	288,697 66
Expenses of Smithsonian Institution.....		R. S.	3689	
Smithsonian Institution.....				448,256 49
Contingent expenses, national currency, reimbursable, office Treasurer.....		18	372	
Coinage of the standard silver dollar.....		26	25	
Recoinage of gold and silver coins.....	1879			4,194 56
Do.....	1880			86 83
Payment to Charles H. Evans for book on imports and duties Payment to daughter and grand-daughter of General Zach- ary Taylor, late President United States.....		21	238	2,000 00
Storage of silver dollars.....				20,000 00
Coinage for silver for redemption of fractional currency.....				
Relief of L. O. Cantwell.....		21	80	
Relief of Rachael Martin.....		21	65	
Relief of Captain J. B. Campbell.....		21	10	
Relief of Philemon B. Hawkins.....		21	112	
Relief of Homer Fellows.....		21	119	
Relief of Alnsworth R. Spofford, Librarian of Congress.....		21	442	
Relief of Charles Clinton, late Assistant Treasurer at New Orleans.....		21	114	
Relief of Thomas Lucas.....		21	30	
Parting and refining bullion.....				51,254 84
Return of proceeds of captured or abandoned property.....		R. S.	3689	
Refunding national debt 4 per cent.....				100,710 78
Refunding national debt 4½ per cent.....				8,802 46
Refunding national debt 5 per cent.....				6,000 28
Refunding taxes illegally collected (under direct tax laws) prior to July 1, 1878.....		21	426	
Preparation of receipts, expenditures, and appropriations of the government.....		21	442	5,000 00
Selection of distinctive papers for United States securi- ties.....		21	418	
Compensation and expenses of direct tax commissioners.....	1871*	21	432	
Total civil.....				12,403,867 53
JUDICIARY AND DIPLOMATIC.				
Salaries Department of Justice.....	1881	21	236	
Do.....	1880			
Do.....	1879			441 00
Rent of building Department of Justice.....	1881	21	236	
Contingent expenses, Department of Justice, furniture and repairs.....	1881	21	236	
Do.....	1880			
Do.....	1879			96 75
Contingent expenses, Department of Justice, books for de- partment library.....	1881	21	236	
Contingent expenses, Department of Justice, books for office of solicitor.....	1881	21	237	
Do.....	1880			31
Do.....	1879			3 00
Contingent expenses, Department of Justice, stationery.....	1881	21	236	
Contingent expenses, Department of Justice, horses and wagons.....	1881	21	236	
Do.....	1880			
Do.....	1879			106 09
Contingent expenses, Department of Justice, miscellaneous items.....	1881	21	236	
Do.....	1880			
Do.....	1879			565 50
Postage, Department of Justice.....	1881	21	237	
Do.....	1880			5,000 00
Do.....	1879			1,380 00
Salary warden of the jail, District of Columbia.....	1881	21	236	
Digest of Opinions of the Attorney-General.....	1881	21	226	
Defending suits in claims against the United States.....	1881	21	277	
Defending suits and claims for seizure of captured and abandoned property.....	1880			
Do.....	1879			2,118 30
Carried forward.....				9,632 97

*And prior years.

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$27,946,118 02	\$1,505,894 95	\$40,940,874 60	\$28,554,144 88	\$1,717,042 92	\$10,668,686 80
02		02	02		
100,000 00		338,687 66	37,651 08		301,036 58
39,083 88		39,083 88	39,083 88		
		448,358 49			448,358 49
36,354 28		36,354 28	36,354 28		
109,823 95	1,199 02	111,022 97	111,022 97		
		4,104 56		4,104 56	
		86 83			86 83
		2,000 00	2,000 00		
16,259 07		16,259 07	16,259 07		
	31,024 92	51,024 92	51,024 92		
	11 60	11 60		11 60	
327 46		327 46	327 46		
34 25		34 25	34 25		
291 85		291 85	291 85		
7,190 63		7,190 63	7,190 63		
250 00		250 00	250 00		
2,640 00		2,640 00	2,640 00		
5,850 00		5,850 00	5,850 00		
2,741 89		2,741 89	2,741 89		
	322,405 77	403,660 61	282,421 71		121,238 90
5,006 46		5,006 46	5,006 46		
		100,710 78	1,548 70		99,162 08
		8,802 46			8,802 46
	1,062 21	7,062 49			7,062 49
15 78		15 78	15 78		
5,000 00		10,000 00	5,000 00		5,000 00
321 00		321 00			321 00
480 70		480 70	480 70		
28,277,789 24	1,861,598 47	42,543,255 24	29,161,340 53	1,721,159 08	11,660,755 63
101,680 00		101,680 00	101,680 00		
	126 07	126 07			126 07
		441 00		441 00	
10,000 00		10,000 00	10,000 00		
1,000 00		1,000 00	1,000 00		
	10 17	10 17			10 17
		98 75		98 75	
1,500 00		1,500 00	1,500 00		
500 00		500 00	500 00		
		31			31
		3 00		3 00	
1,500 00		1,500 00	1,500 00		
1,200 00		1,200 00	1,200 00		
	241 74	241 74			241 74
		106 02		106 02	
6,000 00		6,000 00	6,000 00		
	6 32	6 32			6 32
		505 50		505 50	
5,000 00		5,000 00			5,000 00
		5,000 00			5,000 00
		1,880 00		1,880 00	
1,800 00		1,800 00	1,800 00		
1,000 00		1,000 00			1,000 00
25,000 00		25,000 00	24,578 50		421 50
	106 42	106 42			106 42
		2,118 39	250 00	1,868 39	
156,180 00	490 72	166,339 69	150,008 50	4,402 66	11,912 53

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1880.
		Vol.	Page or section.	
JUDICIARY AND DIPLOMATIC—Continued.				
Brought forward				\$0, 653 97
Prosecution and collection of claims	1881	21	277	
Do	1880			1, 450 00
Do	1879			586 00
Punishing violation of intercourse acts and frauds	1881	21	277	
Do	1880			94
Do	1879			2, 402 61
Prosecution of crimes	1881	21	277	
Do	1880			5, 877 30
Do	1879			2, 278 44
Law library, Wyoming Territory				145 00
Do		21	277	
Law library, Dakota Territory				170 00
Law books United States courts, Deadwood, Dakota Territory	1881	21	277	
Furniture and repairs United States court-house, Charleston, S. C.	1881	21	278	
Support of convicts	1881	21	278	
Do	1880			9, 705 23
Do	1879			3, 030 20
Expenses Territorial courts in Utah Territory	1881	21	278	
Do	1880			2, 718 73
Do	1879	21	423	135 28
Do	1878*	21	420	
Do	1877			1, 340 95
Do	1875			11, 540 27
Do	1876			
Expenses United States courts in Utah Territory	1880	21	423	
Court-house at Washington, D. C.	1881	21	278	
Fees of supervisors of elections		R. 8.	3689	
Fees and expenses marshals United States courts	1881	21	278	
Do	1880			278, 700 00
Fees of district attorney United States courts	1881	21	278, 423	
Do	1880			53, 705 70
Fees of clerks United States courts	1881	21	278, 423	
Do	1880			48, 519 25
Fees of commissioners United States courts	1881	21	278	
Do	1880			57, 453 00
Fees of jurors United States courts	1881	21	278, 423	
Do	1880			28, 323 70
Fees of witnesses United States courts	1881	21	278, 423	
Do	1880			96, 657 00
Support of prisoners United States courts	1881	21	278, 423	
Do	1880			97, 014 19
Rent of court-rooms United States courts	1881	21	278	
Do	1880			22, 114 63
Miscellaneous expenses United States courts	1881	21	278	
Do	1880			17, 304 34
Expenses United States courts	1879			281, 764 86
Do	1878			28, 506 41
Do	1878*	21	420	
Do	1877*			14, 730 73
Editing 15th volume of Opinions of Attorneys-General	1880			1, 000 00
Payment to Elmer S. Dundy, United States judge, while holding court in Colorado				261 40
Detecting and punishing crime under alleged frauds in the late Presidential election				10, 000 00
International Bureau of Weights and Measures	1881	21	265	
Do	1880			
Do	1881	21	417	
Do	1879			19
International Exhibition at Sydney and Melbourne, Australia	1879			
Do	1880			12, 213 00
International Exposition at Paris	1878			4, 972 00
International Remonetization of Silver				10, 220 00
International Exposition at Vienna				2, 063 34
Expenses of International Sanitary Congress		21	415, 515	
Salaries of ministers	1881	21	134	
Do	1880			22, 300 50
Do	1879			11, 650 20
Salaries secretaries of legations	1881	21	134	
Do	1880			8, 050 00
Contingent expenses foreign missions	1881	21	134	
Do	1880			6, 945 10
Carried forward				1, 151, 005 34

* And prior years.

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$156,180 00	\$490 72	\$166,323 69	\$150,008 50	\$4,402 66	\$11,912 53
2,500 00		2,500 00	150 00		2,350 00
		1,450 00	1,280 00		170 00
		586 00	250 00	338 00	
5,000 00		5,000 00	4,792 15		207 85
		94 24	20 00		74 24
		2,402 61		2,402 61	
20,000 00	1,000 00	21,000 00	19,974 91		1,025 09
		5,877 30	1,357 74		4,519 56
		2,278 44	130 00	2,148 44	
		145 00		145 00	
1,500 00		1,500 00	1,476 00		24 00
		170 00		170 00	
423 00		423 00	892 00		81 00
2,500 00		2,500 00	2,057 80		442 20
25,000 00		25,000 00	1,285 24		23,714 76
		9,795 23	1,442 24		8,352 99
		3,680 20	1,305 00	2,375 20	
20,000 00		20,000 00	20,000 00		
		2,716 75	2,716 75		
1,623 73		1,748 99	1,623 73	125 26	
1,037 98		1,037 98	1,037 98		
		1,349 95	1,349 95		
		11,549 27	6,617 50	4,931 77	
4,000 00		4,000 00	197 55		3,802 45
1,000 00		1,000 00	1,000 00		
238,437 44	5,849 50	232,286 94	232,286 94		39,588 74
650,000 00	269 95	650,269 95	610,781 21		14,716 01
	9,478 11	288,173 11	273,457 10		107,230 21
370,000 00		370,000 00	262,769 79		3 54
	3,296 10	57,061 80	57,058 26		48,069 42
180,000 00		180,000 00	131,930 58		223 91
		49,519 35	49,295 44		27,429 37
140,000 00		140,000 00	112,570 63		7,994 23
		57,453 68	49,459 46		2,897 25
440,000 00	4,994 25	444,984 35	442,097 10		84,385 11
	73,698 82	103,022 52	18,637 41		9,076 02
580,000 00	9,824 60	589,824 60	580,748 58		97,583 06
	66,184 12	132,841 20	35,257 24		34,950 75
300,000 00	6,083 65	306,083 65	271,132 90		0,948 87
	13,882 84	110,897 03	103,948 16		37,444 54
75,000 00		75,000 00	37,555 46		465 28
		22,114 83	21,649 55		33,047 23
300,000 00	1,697 45	301,697 45	268,650 22		16,023 43
	30,587 57	47,981 91	31,958 48		617 18
	13,436 31	305,201 17	304,583 99		76 92
		29,506 41	29,429 49		761 97
19,481 57	7,178 24	26,659 81	11,305 28	14,562 56	7,421 47
	7,414 32	22,135 05	10,748 12	3,965 46	
		1,000 00	1,000 00		
		281 40		281 40	
		10,000 00		10,000 00	
1,900 00		1,900 00	1,900 00		
2,345 77		2,345 77			2,345 77
		19		19	
		12,218 60	6,975 61		5,237 99
	1,323 80	6,295 99	3,632 24		2,663 75
	1,231 05	12,151 05			12,151 05
		2,863 34		2,863 34	
7,500 00		7,500 00	3,521 95		3,978 05
200,500 00		200,500 00	224,622 93		75,877 07
		22,980 59	7,646 45		15,344 14
		11,650 26	2,841 50	8,808 76	
39,700 00		39,700 00	31,394 23		8,305 77
		8,050 00	6,927 79		1,122 21
80,000 00	502 87	80,502 87	47,602 16		32,900 71
	3,699 99	10,645 17	3,149 53		7,495 64
3,953,629 49	262,118 86	5,367,443 69	4,508,940 82	57,548 65	800,954 22

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1880.
		Vol.	Page or section.	
JUDICIARY AND DIPLOMATIC—Continued.				
Brought forward				\$1, 151, 695 34
Contingent expenses foreign missions	1879			6, 247 86
Do	1878			
Do	1878*	21	415	
Salaries consular service	1881	21	184	
Do	1880			111, 501 34
Do	1879			1, 518 69
Do	1878*	21	427	
Do	1875			5, 130 56
Do	1874			2, 355 90
Do	1873			2, 419 35
Do	1872			886 63
Do	1871*			178 57
Allowance for consular clerks	1881	21	189	
Do	1880			26, 029 55
Do	1879			12, 012 86
Shipping and discharging seamen	1881	21	140	
Do	1880			2, 380 22
Do	1879			256 61
Salaries interpreters to consulates in China, Japan, and Siam	1881	21	189	
Do	1880			7, 150 56
Do	1879			2, 184 90
Do	1871*			542 87
Salaries consular officers, not citizens	1881	21	189	
Do	1880			2, 445 79
Do	1879			1, 450 04
Salaries marshals for consular courts	1881	21	189	
Do	1880			1, 470 28
Do	1879			263 57
Expenses interpreters, guards, &c., Turkish Dominions	1881	21	139	
Do	1880			624 45
Do	1879			5 30
Loss on bills of exchange, consular service	1881	21	139	
Do	1880			7, 868 82
Do	1879			4, 967 40
Contingent expenses United States consulates	1881	21	140	
Do	1880	21	415	1, 107 65
Do	1879	21	415	421 56
Do	1878			2, 640 78
Do	1878*	21	427	
Do	1877			1, 892 34
Do	1877*			27 00
Do	1876			1, 444 30
Do	1875			182 34
Do	1874			308 02
Wages of keepers, &c., prisons for American convicts in Japan	1881	21	140	
Do	1880			2, 808 78
Do	1879			1, 692 89
Rent of prisons for American convicts in China	1881	21	140	
Do	1880			765 56
Do	1879			11 12
Rent of prisons, wages of keepers, &c., for American convicts in Siam and Turkey	1881	21	140	
Do	1880			984 61
Do	1879			741 36
Rent of prisons for American convicts in Japan	1881	21	140	
Do	1880			300 00
Do	1879			150 00
Wages of keepers, &c., prisons for American convicts in China	1881	21	140	
Do	1880			4, 769 00
Do	1879			2, 635 86
Rent of court-house and jail in Japan	1881	21	140	
Do	1880			450 00
Do	1879			450 00
Buildings and grounds, legation in China	1881	21	140	
Do	1880			860 00
Do	1879			262 53
Bringing home criminals	1881	21	140	
Do	1880			5, 000 00
Do	1879			1, 803 66
Relief and protection of American seamen	1881	21	140	
Do	1880			19, 376 26
Carried forward				1, 406, 101 21

*And prior years.

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$2,853,639 40	\$262,118 86	\$5,367,443 09	\$4,568,940 82	\$67,848 65	\$800,954 22
.....	608 24	6,856 20	2,758 00	4,108 20	.....
.....	733 87	733 87	.....	733 87	.....
220 46	.....	220 46	220 46	.....	.....
283,100 00	4,694 47	380,794 47	270,788 50	.....	119,005 97
.....	9,446 84	120,948 18	120,005 43	.....	942 75
.....	.....	1,513 09	1,851 54	182 15	.....
28 53	13 86	41 89	28 53	18 26	.....
.....	.....	5,130 56	.....	5,130 56	.....
.....	.....	2,355 99	.....	2,355 99	.....
.....	.....	2,419 35	.....	2,419 35	.....
.....	.....	836 63	.....	836 63	.....
.....	.....	178 57	.....	178 57	.....
56,600 00	.....	56,600 00	34,697 78	.....	21,902 22
.....	875 00	26,404 35	16,272 08	.....	10,132 47
.....	.....	13,012 86	.....	13,012 86	.....
6,000 00	.....	6,000 00	1,298 42	.....	4,701 58
.....	.....	8,389 32	2,351 51	.....	1,027 81
.....	.....	356 61	.....	356 61	.....
15,500 00	205 29	15,705 29	6,948 73	.....	8,756 66
.....	.....	7,150 58	3,828 59	.....	3,321 99
.....	.....	8,184 99	.....	8,184 99	.....
.....	.....	542 87	.....	542 87	.....
2,000 00	11 90	8,011 90	8,008 40	.....	3 50
.....	.....	2,445 79	1,183 69	.....	1,262 10
.....	.....	1,459 04	.....	1,459 04	.....
7,000 00	436 86	7,436 86	5,317 44	.....	2,118 92
.....	297 00	1,767 28	1,697 68	.....	69 60
.....	.....	263 57	.....	263 57	.....
2,000 00	.....	8,000 00	2,296 32	.....	703 68
.....	.....	624 45	578 88	.....	46 07
.....	.....	5 30	.....	5 30	.....
8,000 00	.....	8,000 00	15 75	.....	7,984 25
.....	.....	7,988 82	2,597 98	.....	5,390 84
.....	.....	4,967 40	.....	4,967 40	.....
125,000 00	182 81	125,182 81	104,288 43	.....	20,758 88
23,511 75	7,634 75	28,254 15	37,419 29	.....	834 86
2,190 23	385 33	2,997 12	1,080 25	.....	1,916 87
.....	.....	8,640 78	3,640 78	.....	.....
82 08	27 80	119 88	92 06	.....	.....
.....	.....	1,392 34	.....	1,392 34	.....
.....	.....	27 00	27 00	.....	.....
.....	.....	1,484 20	.....	1,484 20	.....
.....	.....	182 34	.....	182 34	.....
.....	.....	308 02	.....	308 02	.....
5,000 00	.....	5,000 00	1,627 46	.....	3,372 54
.....	.....	2,803 78	781 30	.....	2,022 48
.....	.....	1,892 89	.....	1,892 89	.....
1,500 00	.....	1,500 00	744 44	.....	755 56
.....	.....	755 56	744 44	.....	11 12
.....	.....	11 12	.....	11 12	.....
2,000 00	.....	2,000 00	1,025 89	.....	974 11
.....	.....	984 61	462 11	.....	522 50
.....	.....	741 38	.....	741 38	.....
750 00	.....	750 00	300 00	.....	450 00
.....	.....	300 00	150 00	.....	150 00
.....	.....	150 00	.....	150 00	.....
9,500 00	.....	9,500 00	5,585 45	.....	3,914 55
.....	367 13	5,136 73	2,047 11	.....	3,089 62
.....	.....	2,635 86	.....	2,635 86	.....
3,880 00	.....	3,850 00	3,400 00	.....	450 00
.....	.....	450 00	.....	450 00	.....
.....	.....	450 00	.....	450 00	.....
3,100 00	.....	3,100 00	2,350 00	.....	850 00
.....	.....	850 00	630 98	.....	219 07
.....	.....	292 53	.....	292 53	.....
5,000 00	.....	5,000 00	1,621 25	.....	3,378 75
.....	.....	5,000 00	803 99	.....	4,196 01
.....	228 28	2,081 33	32 00	1,999 33	.....
80,000 00	2,185 75	82,185 75	30,892 07	.....	41,273 68
.....	38,640 99	68,017 27	17,861 21	.....	40,156 06
4,685,572 52	228,873 23	4,420,247 06	5,194,068 49	108,862 28	1,117,816 29

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1890.
		Vol.	Page or section.	
JUDICIARY AND DIPLOMATIC—Continued.				
Brought forward				\$1,406,191 31
Relief and protection of American seamen	1879			2,152 30
Do	1878*	21	427	
Rescuing shipwrecked American seamen	1881	21	140	
Do	1880			3,338 00
Do	1879			1,287 98
Annual expenses Cape Spartel light, coast of Morocco	1881	21	140	
Allowance to widows or heirs of diplomatic officers who die abroad	1881	21	140	
Do	1880			5,000 00
Do	1879			3,597 04
Expenses under the neutrality act	1881	21	140	
Do	1880			5,000 00
Do	1879			4,450 00
Salaries of United States and Spanish Claims Commission	1881	21	140	
Do	1880			881 87
Contingent expenses of United States and Spanish Claims Commission	1881	21	140	
Do	1880			
Do	1879			84 00
Improvement of the American cemetery at Smyrna	1881	21	140	
Expenses of foreign missions under the neutrality act	1879			10,000 00
Berlin Fishery Exhibition				1,633 50
Commissioner to International Penitentiary Congress at Stockholm, reappropriated				726 78
Survey of boundary between United States and British possessions				7,012 87
Tribunal of arbitration of Geneva				1,232 39
Estates of decedents trust fund				44,346 52
Payment for certain lands ceded by the United States to Great Britain, under treaty of Washington, July 9, 1842, act March 3, 1877, section 2				6,629 25
Compensation and expenses of commission to China	1880			80,344 00
Salaries United States and Mexican Claims Commission, act April 7, 1869	1881			
Relief of John H. Standish		16	7	
Joint commission for settlement of claims between the United States and the French Republic		21	64	
International Bi-metallic Commission		21	296	
Publication of consular and other commercial reports, Department of State		21	455	
Relief of Louis P. Di Cesnola, late consul at Cyprus	1881	21	271,415	
Postage on Congressional Records, legation abroad		21	114	
			345	
Total judiciary and diplomatic				1,533,918 71
CUSTOMS.				
Collecting revenue from customs		R. S.	3687	479,537 43
Collecting revenue from customs prior to July 1, 1878		21	416	
Expenses revenue-cutler service	1878*	21	429	
Do	1879			26,980 12
Do	1880			13,080 29
Do	1881	21	261	
Supplies of light-houses	1878*	21	429	
Do	1879	21	430	48 21
Do	1880			33,767 98
Do	1881	21	262	
Repairs and incidental expenses of light-houses	1878*	21	429	
Do	1879			5,326 47
Do	1880			17,501 40
Do	1881	21	263	
Do	1881			
Do	1882	21	439	
Salaries of keepers of light-houses	1877*			263 22
Do	1878*	21	439	
Do	1879			23,533 58
Do	1880			57,778 76
Do	1881	21	261	
Inspecting lights	1879			2,018 23
Do	1880			1,700 00
Do	1881	21	262	
Carried forward				670,616 00

* And prior years

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$4,685,573 52	\$328,573 23	\$6,420,247 06	\$5,194,068 49	\$108,362 28	\$1,117,816 29
387 00	41 70	2,193 90	1,814 86	879 54	
4,500 00	67 33	454 33	387 00	67 33	
285 00	861 00	4,500 00	3,975 99		524 01
5,000 00		3,699 00	2,277 60		1,421 40
		1,387 98	54 00	1,383 98	
		285 00	285 00		
		5,000 00	879 25		4,120 75
		5,000 00			5,000 00
5,000 00		3,587 04		3,597 04	
		5,000 00	3,100 00		1,900 00
		5,000 00			5,000 00
7,200 00		4,450 00		4,450 00	
		7,200 00	7,200 00		
		881 87	750 00		131 87
750 00		750 00	750 00		
	8 44	8 44			8 44
500 00		84 00		84 00	
		500 00			500 00
	779 68	10,000 00		10,000 00	
		2,413 18	2,377 75		35 43
		726 78		726 78	
		7,013 87		7,013 87	
	7,632 99	1,232 39			1,232 39
		51,979 51	7,228 85		44,750 66
		6,629 25	952 23		5,677 02
		30,344 00	29,769 73		574 27
170 56		170 56	170 56		
225 00		225 00	225 00		
100,000 00		100,000 00	34,120 32		65,879 68
37,043 16		37,043 16	37,043 16		
13,713 00		13,713 00	12,079 78		1,633 23
5,500 00		5,500 00	5,500 00		
1,000 00		1,000 00			1,000 00
4,866,846 24	337,464 37	6,738,229 32	5,345,009 07	136,014 82	1,257,205 43
16,625,514 86	201,117 72	7,306,170 00	6,562,829 76		723,340 24
1,579 60		1,579 60	1,576 06		3 54
2 99	58 18	61 17	2 99	58 18	
	1,848 88	38,829 00	532 35	38,296 65	
	84,598 38	97,658 67	89,188 07		8,470 60
850,000 00	15,835 39	865,835 39	859,409 41		6,425 98
2,802 33	1 00	2,803 33	2,802 33	1 00	
58 50	990 00	1,066 71	205 34	861 37	
	20,548 27	53,316 23	32,439 36		20,876 87
375,000 00	44,397 89	419,397 89	402,669 50		16,698 39
25 00	25 00	50 00	25 00	25 00	
	207 87	5,536 34	963 40	4,572 94	
285,000 00	6,842 29	24,343 69	24,303 54		40 15
		285,000 00	273,634 98		11,365 07
35,000 00		35,000 00	5,000 00		30,000 00
		362 22	362 22		
207 09	816 68	1,023 77	207 09	816 68	
	24 00	23,557 53	61 01	23,496 52	
	3,747 72	61,526 48	11,532 25		49,994 23
565,000 00	36,656 12	601,656 12	582,083 78		19,572 39
		2,018 22		2,018 22	
	124 31	1,824 31			1,824 31
4,000 00		4,000 00	3,400 00		600 00
8,744,190 37	417,779 70	9,832,586 67	8,873,228 34	70,146 56	889,211 77

†\$100,000 transferred to "detection and punishment on frauds on customs revenue."

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1890.
		Vol.	Page or section.	
CUSTOMS—Continued.				
Brought forward				\$670, 616 66
Expenses of light-vessels	1878*	21	429-430	
Do	1879	21	430	91 00
Do	1880			5, 450 75
Do	1881	21	262	
Expenses of fog-signals	1878*	21	429	
Do	1879			11, 054 74
Do	1880			2, 974 87
Do	1881	21	262	
Expenses of buoyage	1878*	21	429	
Do	1879			3, 413 57
Do	1880			13, 075 66
Do	1881	21	262	
Repairs and preservation of public buildings	1878*	21	429	
Do	1879			3, 398 56
Do	1880			9, 100 06
Do	1881	21	260, 417	
Furniture and repairs of same for public buildings	1879			4, 629 52
Do	1880			6, 223 27
Do	1881	21	265, 417	
Fuel, lights, and water for public buildings	1878*			
Do	1879			20, 064 23
Do	1880			42, 498 03
Do	1881	21	265, 417	
Heating apparatus for public buildings	1879			2, 168 21
Do	1880			
Do	1881	21	265, 417	
Pay of custodians and janitors	1879			3, 561 35
Do	1880			10, 504 77
Do	1881	21	265	
Commission to superintendents of lights	1879			2, 143 60
Do	1880	21	416	3, 081 76
Do	1878*			31, 574 86
Marine Hospital Service	1878*	21	429	
Marine Hospital Service		R. S.	3689, 4803	252, 118 98
Life-Saving Service	1878*	21	429	
Do	1879			11, 165 21
Do	1880			83, 414 15
Do	1881	21	260	
Life-Saving Service, contingent expenses	1878*	21	429	
Do	1879			851 86
Do	1880			11, 692 18
Do	1881	21	261, 416	
Establishing life-saving stations		21	261, 438	24, 210 75
Rebuilding and improving life-saving stations				39 45
Building or purchase of such vessels as may be required for the revenue service				8, 053 02
Compensation in lieu of moieties, transfer account	1878*			
Compensation in lieu of moieties	1878*			
Do	1879			12, 906 25
Do	1880			6, 174 82
Do	1881	21	265	
Salaries and traveling expenses of agents at seal fisheries in Alaska	1879			973 52
Do	1880			6, 536 74
Do	1881	21	266, 417	
Standard weights and measures	1880			3, 954 25
Do	1881	21	266	
Protection of sea-otter hunting grounds and seal fisheries in Alaska	1879			619 12
Do	1880			20, 000 62
Do	1881	21	266	
Preserving life and property from shipwrecked vessels	1874*			
Custom-house, Boston, Mass.				764 36
Custom-house and post-office, Fall River, Mass.		21	259, 435	25, 369 06
Custom-house and post-office, Hartford, Conn.		21	259, 435	1, 152 19
Custom-house and post-office, Albany, N. Y.		21	259, 435	40, 067 60
Barge-office building, New York		21	435	96, 245 54
Marine Hospital at Pittsburgh, Pa.				7, 015 24
Marine Hospital at Wilmington, N. C.		21	417	
Custom-house, New Orleans, La.		21	259, 435	
Custom-house and post-office, Cincinnati, Ohio		21	259, 435	2, 208 54
Carried forward				1, 471, 883 66

*And prior years.

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$6,744,190 87	\$417,779 70	\$9,832,596 67	\$8,873,228 34	\$70,146 56	\$689,211 77
663 12		663 12	663 12		
811 74	1 90	403 74	385 74	68 00	
240,000 00	23,355 78	28,806 53	28,692 70		113 83
4,422 00	19,346 48	259,346 48	258,524 23		822 25
	4,200 00	8,622 00	4,422 00	4,200 00	
		11,054 74		11,054 74	
	4,584 84	7,559 21	2,622 50		4,736 71
50,000 00		50,000 00	50,000 00		
202 47		202 47	202 47		
	243 68	8,657 25	118 80	8,538 45	
	84,124 40	47,200 06	19,134 63		28,065 43
325,000 00	18,526 44	343,526 44	337,630 44		5,896 00
20 76		20 76	20 76		
		3,388 58	9 94	8,378 64	
	4,740 04	13,840 04	9,129 80		4,710 24
120,000 00	54 32	120,054 32	106,000 00		15,054 32
		4,629 52	14 80	4,614 72	
	1,879 11	8,101 38	5,495 75		2,605 63
250,000 00		250,000 00	165,893 05		84,106 95
	829 15	329 15		329 15	
		20,084 33	83 76	20,001 57	
475,000 00	14,703 40	57,201 43	43,710 63		13,490 80
		475,000 00	452,505 94		22,494 06
	8,868 43	2,161 91	321 50	1,840 41	
95,000 00		8,868 43	8,761 59		106 84
		95,000 00	85,000 00		40,000 00
		3,561 35		3,561 35	
	667 98	11,172 75			11,172 75
90,000 00	22,218 96	112,218 96	112,218 96		
		2,143 00	31 81	2,111 19	
380 77	31 13	4,093 66	8,870 41		223 25
		31,574 96	31,265 13		309 83
01		01	01		
386,069 80	18,383 31	656,562 09	418,787 77		237,774 32
45 58	40 40	85 98	45 58	40 40	
		11,165 31		11,165 31	
	445 96	83,860 01	902 52		82,957 49
472,860 00	7,288 11	480,148 11	387,806 90		92,341 21
159 91	5 18	165 09	159 91	5 18	
	106 16	957 52	9 23	948 29	
	496 42	12,188 60	10,911 12		1,277 48
77,000 00	7,346 39	84,346 39	72,496 91		11,849 48
45,000 00	11,062 84	80,273 59	28,540 36		56,733 23
	44 00	64 45			64 45
	6,877 32	14,929 24			14,929 24
	8,222 83	8,222 52	8,222 52		
	165 48	165 48		165 48	
	18 63	12,926 88	4,431 90	8,494 98	
	25 20	6,200 02	6,137 26		62 76
50,000 00	74 19	50,074 19	22,224 07		27,850 12
	697 00	1,670 50		1,670 50	
		6,536 74	4,089 09		2,497 65
9,771 20		9,771 20	906 00		8,865 20
		3,954 25	8,954 25		
6,600 00		6,600 00	1,434 02		5,165 98
		619 12	619 12		
20,000 00		20,000 00			20,000 00
	18 57	20,000 00			20,000 00
		18 57		18 57	
		704 26	395 13		309 13
78,000 00		103,389 06	57,925 42		45,463 64
150,000 00		151,152 19	61,000 92		90,151 27
210,000 00		259,687 69	110,535 24		149,152 45
100,000 00	13,565 84	209,911 34	127,748 15		82,163 19
		7,015 24		7,015 24	
2,050 00		2,050 00			2,050 00
87,000 00		87,000 00	50,901 47		36,098 53
700,000 00	64,228 63	766,437 17	878,774 32		387,662 85
12,789,737 78	714,766 29	14,975,896 05	12,853,016 99	147,353 49	2,475,515 57

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1882.
		Vol.	Page or section.	
CUSTOMS—Continued.				
Brought forward				\$1,471,382 08
Custom-house, Cleveland, Ohio	21	81		
Custom-house, court-house, &c, Toledo, Ohio	21	282		
Custom-house, post-office, and court-house, &c., Evansville, Ind.	21	250		124 61
Custom-house, subtreasury, &c., Chicago, Ill	21	435		164,133 10
Marine Hospital, Chicago, Ill				98 97
Marine Hospital, Memphis, Tenn				26,709 00
Custom-house, court-house, and post-office, Memphis, Tenn.	21	250,435		97,754 85
Custom-house, court-house, and post-office, Nashville, Tenn.	21	250,435		46,898 00
Marine Hospital, Key West, Fla	21	266		
Custom-house, &c., Saint Louis, Mo.	21	250,435		174,810 08
Custom-house, post-office, &c., Kansas City, Mo.	21	250,435		82,072 27
Appraisers' stores, San Francisco, Cal	21	259		575 62
Marine Hospital, San Francisco, Cal				423 08
Whale's Back fog-signal, New Hampshire				1,781 74
Day beacons, Maine, New Hampshire, and Massachusetts				5,400 00
Borden's Flats light-station, Massachusetts	21	263		
Beas River Harbor light-station, Massachusetts	21	437		
Bullock's Point Shoals light-station, Rhode Island (act June 16, 1880)				148 40
Fuller's Rock and Sasafraas Point light-station, Rhode Island				4,500 00
Castle Hill fog-signal, Rhode Island				10,000 00
Wickford Harbor light-station, Rhode Island	21	199		
Whale Rock light-station, Rhode Island	21	437		
Stamford Harbor light-station, Connecticut	21	263,436		
Cumberland Head light-station, New York				250 00
Cold Spring Harbor light-station, New York				10,000 00
Thirty-mile Point light-station, New York	21	263		5,000 00
Elm Tree light-station, New York	21	262		
Prince's Bay light-station, New York	21	262		
Rondout Creek light-station, New York	21	262		
Staten Island Depot, New York	21	262,436		
Barnegat light-station, New Jersey				9,000 00
Absecon light-station, New Jersey				20,000 00
Great Beds light-station, New Jersey				13,000 00
Horse-shoe Shoal range-lights, New Jersey	21	263		
Lights on the Delaware River, Delaware	21	263		40,000 00
Lewes light-station, Delaware	21	263		
Five Fathom Bank light-ship, Delaware Bay	21	437		
Ship John Shoal light-station, Delaware				
Reedy Island light-station, Delaware				
Lazaretto Depot, Maryland	21	262		
Janes' Island light-station, Maryland				
Hooper's Strait light-station, Maryland				
Kent Point light-station, Maryland	21	437		
Cape Henry light-station, Virginia	21	262,437		36,000 30
Portsmouth Depot, Virginia	21	262		
Bell's Rock light-station, Virginia	21	263		
Laurel Point light-station, North Carolina				
Paris Island light-station, South Carolina				15,980 00
Hilton Head and Bay Point light-station, South Carolina				9,055 00
Sampit River light-station, South Carolina	21	263		
Fig Island light-station, Georgia				2,000 00
Lights on the Savannah River, Georgia	21	437		
American Shoal light-station, Florida				28,500 05
Dry Tortugas light-station, Florida				75,000 00
Cape San Blas light-station, Florida				2,000 00
Repairs of iron light-houses, Florida				3,100 00
Florida Reef beacons, Florida	21	262		
Sanibel Island light-station, Florida	21	437		
Dog River Bar and Choctaw Pass Channel light-station, Alabama	21	263		
Fort Point light-station, Texas				12,500 00
Re-establishment of light-houses, Texas				20,000 00
South Pass pier-lights, Mississippi River, Louisiana				9,186 25
Trinity Shoal light-ship, Louisiana	21	263		45,000 00
South Pass light-station, Louisiana				50,000 00
Calcasieu Range light-station, Louisiana				1,500 00
Red River lights, Louisiana	21	268		
Annite River light-station, Louisiana	21	268		
Maumee Bay light-station, Ohio				4,825 78
Pierhead beacon lights on the lakes, Michigan	21	263		35,770 64
Stannard's Rock light-station, Michigan	21	263,436		15,000 00
Carried forward				2,555,176 08

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$12,789,737 73	\$714,766 29	\$14,975,886 05	\$12,353,016 99	\$147,858 49	\$2,475,515 57
150,000 00		150,000 00	25,820 67		124,179 33
175,000 00		175,000 00	27,001 70		147,998 30
25,000 00		25,134 61	10,465 65		14,668 96
20,000 00	5,849 24	189,982 34	158,680 95		31,312 39
		98 97			98 97
	85 10	29,785 10			29,785 10
150,000 00		247,754 95	51,574 05		196,180 90
90,000 00	1,893 07	138,250 07	70,251 65		68,007 42
1,000 00		1,000 00	998 49		3 51
700,000 00		874,810 06	241,275 91		633,534 15
100,000 00	2,065 98	184,738 20	29,597 06		155,141 14
85,000 00	4 14	85,579 76	83,607 21		1,972 55
		422 63			422 63
		1,781 74			1,781 74
		5,400 00	1,400 00		4,000 00
25,000 00		25,000 00	25,000 00		
400 00		400 00	400 00		
		146 40	146 40		
		4,500 00			4,500 00
		10,000 00			10,000 00
45,000 00		45,000 00	10,000 00		35,000 00
35,000 00		35,000 00	10,000 00		25,000 00
30,000 00		30,000 00	10,000 00		20,000 00
		250 00			250 00
		10,000 00			10,000 00
5,000 00		10,000 00			10,000 00
2,500 00		2,500 00			2,500 00
3,500 00		3,500 00			3,500 00
1,000 00		1,000 00	1,000 00		
26,000 00		26,000 00	21,000 00		5,000 00
		9,000 00			9,000 00
		20,000 00			20,000 00
		18,000 00	13,000 00		
20,000 00		20,000 00	10,000 00		10,000 00
15,000 00	144 75	55,144 75	55,144 75		
20,000 00		20,000 00	10,000 00		10,000 00
50,000 00		50,000 00	1,000 00		49,000 00
	2,952 13	2,952 13			2,952 13
	200 09	200 09			200 09
4,000 00		4,000 00			4,000 00
	8,016 04	8,016 04	2,365 73		5,650 31
	2,128 00	2,128 00	1,010 00		1,118 00
25,000 00		25,000 00			25,000 00
50,000 00		88,063 30	40,004 78		48,063 52
4,500 00		4,500 00			4,500 00
35,000 00		35,000 00	30,000 00		5,000 00
	2,598 82	2,598 82	1,054 00		1,544 82
	1 19	15,982 17	15,982 17		
		9,055 60	5,000 00		4,055 60
1,200 00		1,200 00	1,200 00		
		2,000 00	2,000 00		
60,000 00		60,000 00			60,000 00
	11,112 62	39,651 07	8,316 55		31,334 52
		75,000 00			75,000 00
		2,000 00	2,000 00		
		3,100 00			3,100 00
10,000 00		10,000 00			10,000 00
20,000 00		20,000 00			20,000 00
6,000 00		6,000 00			6,000 00
		12,500 00	12,500 00		
		20,000 00			20,000 00
		9,189 25			9,189 25
15,000 00	2,891 67	62,891 67	60,887 88		2,003 79
		50,000 00	22,700 00		27,300 00
		1,500 00			1,500 00
8,000 00		8,000 00	2,000 00		1,000 00
3,000 00		3,000 00			3,000 00
		4,825 78			4,825 78
25,000 00	542 88	61,332 02	30,217 25		31,114 77
123,000 00		188,000 00	65,000 00		73,000 00
14,898,837 73	754,750 86	18,208,765 57	13,472,606 84	147,858 49	4,588,805 24

STATEMENT exhibiting the BALANCES of APPROPRIATIONS

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1880.
		Vol.	Page or section.	
CUSTOMS—Continued.				
Brought forward				\$2,555,176 98
Passage Island light-station, Michigan				18,000 00
Frying Pan Island light-station, Michigan				2,000 00
Belle Isle light-station, Michigan	21	263		
Graham Shoals bell-buoy, Michigan	21	437		
West Point fog-signal, Washington Territory	21	263		
Point No Point light-station, Washington Territory				
Tillamook Head light-station, Oregon	21	263, 436		
Racine Point light-station, Wisconsin				7,018 64
Sand Island light-station, Wisconsin	21	263		
Sherwood's Point light-station, Wisconsin	21	437		
Sturgeon's Bay range-light, Wisconsin	21	437		
Oakland Harbor light-station, California				5,000 00
Point Fermin light-station, California				300 00
Piedras Blancas light-station, California				
Farallon fog-signal, California				4,550 00
Point Conception light-station, California	21	437		
Anita Rock beacon, California	21	439		
Point Pinos light-station, California				
Steam-tender for the Atlantic coast	21	263, 436		
Survey of light-house sites	21	263, 439		
Duplicate fog-signals for the coast of the United States				633 50
Laboratory of the Light-House Board				8,000 00
Fog-signals on light-ships	21	436		
Repayments to importers, excess of deposits	R. S.	3689		
Lighting and buoyage of the Mississippi, Missouri, and Ohio Rivers	1879			17,639 66
Do	1880			1,877 00
Do	1881	21	263	
Lighting the Ohio River	1875*			7,802 96
Repayments to importers, excess of deposits, charges and commission cases				88,760 02
Repayments to importers, excess of deposits, prior to July 1, 1875				2 70
Repayments to importers, excess of deposits; act June 16, 1880	21	418		315,397 12
Repayments to importers, excess of deposits; act March 3, 1881	21	418		
Debentures and other charges	R. S.	3689		
Debentures, drawbacks, bounties, or allowances	R. S.	3689		
Debentures, drawbacks, bounties, or allowances, act June 16, 1880	1880			22,026 90
Detection and prevention of frauds upon the customs revenue	1880			80,005 68
Do	1881	20	336	
Extra pay to officers and men who served in the Mexican War, revenue marine; act June 19, 1879	20	316		
Unclaimed merchandise	R. S.	3689		
Refunding moneys erroneously received and covered into the Treasury	R. S.	3689		
Refunding moneys erroneously received and covered into the Treasury, prior to July 1, 1878	21	420		
Relief of N. & G. Taylor Co., of Philadelphia; act January 15, 1881	21	78		
Payment of judgment to Edward S. Sherman; act of March 3, 1881	21	417		
Reimbursing keepers of Timberline light station for loss of property	21	420		
Refund to E. E. Saunders, master of schooner Eddie Husk	21	418		
Reimbursement of the master of the Verbena				33 83
Relief of widow and children of surfmen who perished at Point Aux Barques, Lake Huron				1,000 00
Relief of officers and crews of whaling barks Mount Wallaston and Vigilant				6,000 00
Burial of surfmen who perished in rendering assistance to distressed vessels	21	261		
Removing remains of R. H. Carter, late inspector of customs, from Panama	21	218		
Total customs				\$,141,224 04

* And prior years.

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$14,896,837 73	\$754,750 86	\$18,208,765 57	\$18,472,006 84	\$147,858 40	\$4,588,805 24
		18,000 00	10,000 00		8,000 00
		2,000 00			2,000 00
10,000 00		10,000 00			10,000 00
2,000 00		2,000 00	2,000 00		
10,000 00		10,000 00	10,000 00		
	6,421 66	6,421 66			6,421 66
75,000 00		75,000 00	70,000 00		5,000 00
		7,018 64	2,000 00		5,018 64
18,000 00		18,000 00	10,000 00		8,000 00
12,000 00		12,000 00	1,000 00		11,000 00
11,000 00		11,000 00	1,000 00		10,000 00
		5,000 00			5,000 00
		300 00			300 00
	499 94	499 94			499 94
		4,550 00	4,550 00		
40,000 00		40,000 00	27,836 00		12,164 00
183 68		183 68	183 68		
	1,367 85	1,367 85			1,367 85
145,000 00		145,000 00	56,074 50		88,925 50
20,000 00	5 30	20,005 30	8,250 00		16,755 30
		632 50	632 50		
		8,000 00			8,000 00
15,000 00		15,000 00	15,000 00		
3,119,591 86	54,381 80	3,173,973 46	3,173,973 46		
		17,639 69		17,639 69	
	8 66	1,885 66			1,885 66
140,000 00	237 55	140,937 55	129,971 57		965 98
		7,802 98		7,802 98	
		88,760 02	24,295 37		64,464 65
	530 51	533 21	2 70	530 51	
580 51	5,508 80	321,436 43	319,498 29		1,937 14
300,000 00		300,000 00	205,904 33		94,095 67
8 51		8 51	8 51		
1,721,771 39	115,446 09	1,837,217 48	1,837,217 48		
	2,587 04	24,613 94	8,000 00		21,613 94
	268 78	80,974 46	4,168 00		76,806 46
100,000 00	8,496 28	108,496 23	41,356 11		67,140 12
1,362 00		1,362 00	1,362 00		
129 77		129 77	129 77		
190 00		190 00	190 00		
175 00		175 00	175 00		
11,017 06		11,017 06	11,017 06		
1,130 79		1,130 79	1,130 79		
100 00		100 00	100 00		
40 00		40 00	40 00		
		33 83			33 83
		1,000 00	1,000 00		
		6,000 00			6,000 00
150 00		150 00	150 00		
500 00		500 00	500 00		
20,653,718 30	951,910 87	24,746,853 21	19,451,322 96	173,336 67	5,122,203 58

STATEMENT exhibiting BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1880.
		Vol.	Page or section.	
INTERIOR CIVIL.				
Salaries office of Secretary of the Interior	1880			
Do	1881	21	230-1	
Contingent expenses of Secretary of the Interior	1879			\$108 78
Do	1880			
Do	1881	21	231	
Salaries temporary clerks of Secretary of the Interior	1879			37
Do	1880			
Do	1881	21	230	
Fuel, lights, &c., Department of the Interior	1879	21	231	
Rent of building, Department of the Interior	1879			83 37
Do	1880			
Do	1881	21	407	
Do	1882			
Do	1881	21	231	
Stationery, Department of the Interior	1880			4, 076 50
Do	1881	21	230	
Packing Congressional documents	1879			212 32
Do	1880			
Do	1881	21	231	
Postage, Department of the Interior	1879			39
Do	1880			15, 562 50
Do	1881	21	231	
Salaries General Land Office	1879	21		28 07
Do	1880			
Do	1881	21	231	
Contingent Expenses General Land Office	1877*			77 50
Do	1878*	21	428	
Do	1879	21	421	40
Do	1880			1, 519 00
Do	1881	21	231	
Commission to classify lands and codify land laws	1880			
Do	1880	21	437	15, 000 00
Do	1881			
Adjusting claims for indemnity for swamp lands				5, 000 00
Reproducing plats of surveys	1879			4 00
Do	1880			12, 000 00
Do	1881	21	273, 421	
Salaries office Commissioner Indian Affairs	1879			179 55
Do	1880			
Do	1881	21	231	
Contingent expenses Commissioner Indian Affairs	1880			
Do	1881	21	231	
Salaries office of Commissioner of Education	1879			1 65
Do	1880			
Do	1881	21	233	
Contingent expenses of Commissioner of Education	1879			9 77
Do	1880			
Do	1881	21	233	
Distributing documents Bureau of Education	1881	21	276	
Removal of Bureau of Education	1879			3 49
Do	1880			
Salaries office of Commissioner of Pensions	1879			5 72
Do	1880			
Do	1881	21	232	
Additional clerks Commissioner of Pensions	1881	21	232, 408, 420	
Contingent expenses Commissioner of Pensions	1879			34 82
Do	1881	21	232, 421	
Do	1882	21	408	
Do	1881			
Investigation of frauds, Pension Office	1879			
Do	1880			4, 138 50
Do	1881	21	231	10, 000 00
Furniture and fixtures of National Museum				
Salaries office of Commissioner of Patents	1879			90
Do	1880			
Do	1881	21	232	
Contingent expenses Commissioner of Patents	1879			10 00
Do	1880			
Do	1881	21	232	
Scientific Library Patent Office	1881	21	233	
Do	1880			
Photo-lithographing Patent Office	1880			
Do	1881	21	233, 420	
Copies of drawings Patent Office	1879			71
Do	1880			
Carried forward				63, 000 78

* And prior years.

PBIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate avail- able for the fiscal year ending June 30, 1881.	Payments dur- ing the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of ap- propriations, June 30, 1881.
	\$26 49	\$26 49			\$26 49
\$118,600 00		118,600 00	\$118,600 00		
	59	108 76		\$108 76	
7,000 00		7,000 00	7,000 00		59
	13 70	87 05		87 05	
7,000 00		18 70			13 70
8,000 00		7,000 00	7,000 00		
		8,000 00	8,000 00		
		83 37		83 37	
	933 34	933 34			933 34
2,000 00		2,000 00	2,000 00		
27,200 00		27,200 00	27,200 00		
	7,072 27	11,748 86	11,725 42		28 44
44,000 00	23,894 98	67,894 88	67,781 72		113 26
		212 92		212 92	
	345 59	345 59			345 59
7,000 00		7,000 00	7,000 00		
		20		20	
66,000 00		15,562 50			15,562 50
		66,000 00	2,400 00		63,600 00
		28 07		28 07	
	107 73	107 73			107 73
273,220 00		273,220 00	273,220 00		
		77 50	77 50		
26 04		26 04	26 04		
57 00		57 40	57 00	40	
		1,519 69	1,519 69		
25,000 00		25,000 00	22,523 44		2,476 56
	50	50			50
4,456 26		19,456 26	19,456 26		
	75 00	5,075 00	3,500 00		1,575 00
		4 00		4 00	
25,000 00		12,000 00	12,000 00		
		25,000 00	19,500 00		5,500 00
		179 55		179 55	
	30 93	30 93			30 93
77,980 00		77,980 00	77,980 00		
	2 86	2 86			2 86
3,000 00		3,000 00	3,000 00		
		1 05		1 05	
	80	80			80
22,180 00		22,180 00	22,180 00		
	10 54	9 77	5 00	4 77	
18,400 00		10 54	5 83		4 72
5,000 00		18,400 00	18,400 00		
		5,000 00	3,500 00		1,500 00
	50	8 49		8 49	
	589 55	50		5 72	50
491,250 00		5 72			589 55
195,905 00		589 55	491,250 00		
		195,905 00	195,905 00		
		34 82		34 82	
27,000 00		27,000 00	27,000 00		
15,000 00		15,000 00	3,000 00		12,000 00
		4,189 50		4,189 50	
	3,537 81	13,537 81			13,537 81
40,000 00		40,000 00	20,000 00		20,000 00
50,000 00		50,000 00	35,000 00		15,000 00
		99		99	
	18 81	18 81			18 81
444,970 00		444,970 00	444,970 00		
		10 08		10 08	
	1 54	1 54			1 54
20,000 00		20,000 00	20,000 00		
5,000 00		5,000 00	3,000 00		2,000 00
	13	13			13
	84	84			84
43,429 06		43,429 06	43,429 06		
		71		71	
	1 56	1 56			1 56
3,073,733 38	36,606 06	2,179,096 15	2,019,271 95	4,855 45	154,968 75

* Transferred from civil ledger.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1890.
		Vol.	Page or section.	
INTERIOR CIVIL—Continued.				
Brought forward				\$68,606 73
Copies of Drawings, Patent Office	1881	21	223	
Tracings of drawings Patent Office	1879			2 35
Do	1880			
Plates for Official Gazette Patent Office	1880			
Do	1881	21	223	
Salaries Office of Auditor of Railroad Accounts	1879			118 74
Do	1880			
Do	1881	21	223	
Contingent expenses Auditor of Railroad Accounts	1880			
Do	1881	21	223	
Salaries employés Architect of the Capitol	1881	21	221	
Salary Director of Geological Survey	1881	21	274	
Postage to postal union countries	1881	21	221	
Enlarging court-house, Washington, D. C		21	221	
Maps of the United States	1881	21	221	
Penitentiary building, Dakota		21	278	
Salaries office surveyor-general, Arizona	1878			478 17
Do	1879			70 36
Do	1881	21	224	
Do	1878*	21	428	
Do	1880			
Contingent expenses surveyor-general, Arizona	1879			33 10
Do	1880			
Do	1881	21	274	
Salaries surveyor-general, California	1878			4,006 60
Do	1879			2 13
Do	1880			1 10
Do	1881	21	224	
Contingent expenses surveyor-general, California	1878			497 74
Do	1879			02
Do	1880			124 00
Do	1881	21	274	
Safe for Spanish archives surveyor-general, California	1880			16 75
Salaries surveyor-general, Colorado	1880			88 31
Do	1880	21	223	
Contingent expenses surveyor-general, Colorado	1878			42 71
Do	1881	21	274	
Salaries surveyor-general, Dakota	1880			
Do	1881	21	223	
Contingent expenses surveyor-general, Dakota	1881	21	274	
Salaries surveyor-general, Florida	1881	21	223	
Contingent expenses surveyor-general, Florida	1879			36 97
Do	1880			
Do	1881	21	273	
Salaries surveyor-general, Idaho	1879			2 20
Do	1880			
Do	1881	21	224	
Contingent expenses surveyor-general, Idaho	1879			49
Do	1880			
Do	1881	21	274	
Salaries surveyor-general, Louisiana	1881	21	223	
Contingent expenses surveyor-general, Louisiana	1879			115 80
Do	1881	21	273	
Salaries surveyor-general, Minnesota	1879			49
Do	1880			
Do	1881	21	223	
Contingent expenses surveyor-general, Minnesota	1879			229 42
Do	1880			
Do	1881	21	274	
Salaries surveyor-general, Montana	1879			58
Do	1880			
Do	1881	21	224	
Contingent expenses surveyor-general, Montana	1879			04
Do	1880			
Do	1881	21	274	
Salaries surveyor-general, Nebraska and Iowa	1879			88
Do	1880			
Do	1881	21	224	
Contingent expenses surveyor-general, Nebraska and Iowa	1879	21	421	
Do	1881	21	274	
Salaries surveyor-general, Nevada	1877*			480 00
Do	1879			1 30
Carried over				75,157 48

*And prior years.

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$2,073,733 36	\$96,006 06	\$2,179,096 15	\$2,019,271 95	\$4,855 45	\$154,968 75
30,000 00		30,000 00	30,000 00		
	320 00	2 35		2 85	320 00
	7 05	7 05			7 05
20,000 00		20,000 00	20,000 00		
	6 44	118 74		118 74	6 44
12,900 00		12,900 00	12,900 00		
	57 60	57 60	4 00		53 60
2,800 00		2,800 00	1,800 00		1,000 00
7,824 00		7,824 00	7,824 00		
6,000 00		6,000 00	6,000 00		
5,000 00		5,000 00	5,000 00		
117,000 00		117,000 00	5,000 00		112,000 00
6,900 00		6,900 00			6,000 00
30,000 00		30,000 00			30,000 00
		478 17	478 17		
5,500 00		70 36		70 36	
208 57		5,500 00	5,500 00		
	428 69	208 57	208 57		428 59
		428 69	10		
	33 60	33 60		33 10	33 60
1,500 00	95 50	1,505 50	1,500 00		95 50
		4,006 09	4,006 09		
		2 13		2 13	
	36 57	37 67	22 00		15 67
30,000 00	20 00	30,020 00	30,000 00		20 00
		487 74	487 74		
		02		02	
	4 35	128 35	124 00		4 35
4,000 00	00 50	4,060 50	4,000 00		60 50
		16 75			16 75
		88 31			88 31
6,000 00	3 01	6,063 01	6,000 00		3 01
		42 71	42 71		
1,500 00		1,500 00	1,500 00		
	51	51			51
8,000 00		8,000 00	6,000 00		2,000 00
1,500 00		1,500 00	1,355 00		145 00
5,800 00		5,800 00	5,636 86		163 14
		36 97		36 97	
	171 10	171 10			171 10
1,000 00		1,000 00	976 48		23 52
	30 48	2 28		2 28	
5,000 00		5,000 00	5,000 00		30 48
	12	49		49	
1,500 00		1,500 00	1,500 00		12
9,800 00		9,800 00	9,800 00		
		115 80		115 80	
2,000 00		2,000 00	2,000 00		
	1 01	1 01		49	1 01
7,000 00		7,000 00	7,000 00		
	170 94	339 42		339 42	
1,500 00		170 94	1,478 00		170 94
	15	83		83	22 00
5,500 00		5,500 00	5,500 00		15
	20	04		04	
1,500 00	60 00	1,560 00	1,560 00		20
	1 55	1 55		88	1 55
5,000 00		5,000 00	5,000 00		
22 95		22 95	22 95		
1,500 00		1,500 00	1,500 00		
		480 00	480 00		
		1 38		1 38	
2,416,583 88	88,175 43	2,529,916 79	2,216,484 22	5,580 73	307,851 84

STATEMENT exhibiting the BALANCES of APPROPRIATIONS.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1880.
		Vol.	Page or section.	
INTERIOR CIVIL—Continued.				
Brought forward				\$75,157 48
Salaries surveyor-general Nevada	1880			
Do	1881	21	234	
Contingent expenses surveyor-general Nevada	1879			152 32
Do	1878			392 10
Do	1881	21	274	
Salaries surveyor-general New Mexico	1880			1 43
Do	1881	21	233	
Contingent expenses surveyor-general New Mexico	1878			61 97
Do	1879			48 65
Do	1880			66
Do	1881	21	274	
Salaries surveyor-general Oregon	1879			4 40
Do	1880			
Do	1881	21	234	
Contingent expenses surveyor-general Oregon	1879			280 29
Do	1880			
Do	1881	21	274	
Salaries surveyor-general Utah	1879			3 55
Do	1881	21	234	
Contingent expenses surveyor-general Utah	1879			74 16
Do	1881	21	274	
Salaries surveyor-general Washington	1881	21	234	
Contingent expenses surveyor-general Washington	1881	21	274	
Salaries surveyor-general Wyoming	1879			28
Do	1880			1 95
Do	1881	21	234	
Contingent expenses surveyor-general Wyoming	1879			322 33
Do	1880			2 00
Do	1881	21	274	
Annual repairs of the Capitol	1881	21	272	
Improving the Capitol grounds	1881	21	272	
Lighting the Capitol and grounds	1879			2,898 24
Do	1880			
Do	1881	21	272	
Heating apparatus Senate	1881	21	279	
Heating apparatus House of Representatives	1881	21	280	
Payment to C. Brumidi for frescoing the Capitol				700 00
Payment to George W. Cook for improving Capitol grounds				799 26
Retained percentages for improving Capitol grounds		21	272	100 03
Fire extinguishers United States Capitol	1881	21	272	
Testing gas	1881	21	272	
Extension of Government Printing Office	1881	21	436	
Portrait of the late Thomas Ewing, first Secretary of the Interior		21	449	
Reconstructing Interior Department building		21	272, 420	30,750 00
Repairs of Interior Department building	1881	21	272	
Building and grounds Government Hospital for the Insane	1881	21	275	
Current expenses Government Hospital for the Insane	1880			
Do	1881	21	275, 426	
Current expenses Columbia Institution	1881	21	275	
Building and grounds Columbia Institution for Deaf and Dumb	1881	21	276	
Support of Freedman's Hospital and Asylum	1881	21	276	
Howard University	1881	21	273	
Current expenses National Soldiers and Sailors' Orphan Home	1879			5,000 00
Expenses of National Academy of Sciences relative to Territorial surveys		21	275	
Preservation of collections Smithsonian Institution	1881	21	276, 418	
Preservation of collections Smithsonian Institution, Armory building	1880	21	276	
Salaries and expenses Hot Springs Commission				9,334 80
Protection, &c., Yellowstone National Park	1879			
Do	1880	21	420	
Do	1881	21	273	
Commission, &c., Rocky Mountain locusts	1879	21	421	
Do		21	276	
Investigating, &c., insects injurious to cotton plants, &c.	1880	21	421	
Expenses of the Eighth Census				7,608 38
Expenses of the Ninth Census				3,241 15
Reimbursement to marshals for taking the Ninth Census				96 24
Rooms for Court of Claims		21	277	
Appraisalment, &c., Fort Reynolds reservation in Colorado				3,000 00
Carried forward				129,523 17

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$2,416,583 88	\$38,175 43	\$2,529,916 79	\$2,216,484 22	\$5,580 78	\$307,851 84
5,500 00	402 52	402 52			402 52
		5,500 00	5,500 00		
		152 32	152 31	01	
1,500 00		892 10	892 10		
8,500 00	45	1,500 00	1,500 00		1 88
		1 88			
		8,500 00	8,500 00		
		61 97	61 97		
		48 65		48 65	
1,500 00	270 00	06			06
		1,770 00	1,770 00		
	1 03	4 40		4 40	
7,000 00		1 03	7,000 00		1 03
		7,000 00		280 29	
1,500 00	390 94	280 29			390 94
		390 94	1,500 00		
5,500 00		1,500 00	5,500 00	3 55	
		3 55			
1,500 00		74 16	1,500 00	74 16	
6,500 00		1,500 00	6,500 00		
1,800 00		6,500 00	1,800 00		
	1 92	1,800 00		28	
6,000 00		28			3 87
		8 87	6,000 00		
		6,000 00		322 83	
1,500 00		322 83			2 00
57,000 00		2 00	1,500 00		
60,000 00		1,500 00	48,500 00		8,500 00
		57,000 00	55,500 00		4,500 00
	1,883 99	60,000 00	2,898 24		
82,000 00		2,898 24			1,883 99
10,000 00		1,883 99	29,000 00		3,000 00
1,000 00		32,000 00	9,500 00		500 00
		10,000 00	1,000 00		
		1,000 00	700 00		
		700 00		799 26	
6,246 72		799 26	6,246 72	100 63	
1,200 00		6,347 85	1,200 00		
850 00		1,200 00	850 00		
40,000 00	516 19	850 00	6,500 00		34,016 19
		40,516 19			
600 00		600 00			600 00
85,915 00		116,665 00	60,000 00		56,665 00
15,000 00		15,000 00	15,000 00		
20,000 00		20,000 00	20,000 00		
	25 51	25 51			25 51
154,250 00		154,250 00	154,250 00		
53,500 00		53,500 00	53,500 00		
7,500 00		7,500 00	7,500 00		
41,826 00	26 00	41,826 00	41,826 00		
10,000 00		10,000 00	10,000 00		
		5,000 00		5,000 00	
400 00		400 00	100 00		300 00
55,000 00		55,000 00	55,000 00		
2,500 00		2,500 00	2,500 00		
	120 00	9,324 80		9,324 80	
		120 00		120 00	
89 76		89 76	89 76		
15,000 00		15,000 00	15,000 00		
2 80		2 80	2 80		
25,000 00		25,000 00	25,000 00		
1 14		1 14	1 14		
		7,008 38	263 20		6,745 18
		3,341 15			3,341 15
		96 24			96 24
3,600 00		3,600 00	3,600 00		
3,000 00		3,000 00	1,386 86		1,613 14
3,162,839 30	41,818 98	3,344,175 45	2,892,075 32	21,659 59	430,440 54

STATEMENT exhibiting the BALANCES of APPEO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1890.
		Vol.	Page or section.	
INTERIOR CIVIL—Continued.				
Brought forward				\$129,522 17
Appraisalment, &c., abandoned military reservations		21	273	
Classified abridgment of letters patent		21	509	
Surveying northern boundary of Wyoming	1880			20,000 00
Resurvey of certain lands in Crawford County, Wisconsin		21	323	
Geological survey	1880			7 37
Do	1879			219 36
Do	1881	21	274	
Surveying private land claims	1877*			472 33
Examination of the public surveys	1880			4,527 22
Do	1881	21	273	
Surveying private land claims in Arizona	1880			6,526 47
Do	1881	21	273	
Surveying private land claims in California	1880			1,453 18
Do	1881	21	273	
Surveying private land claims in New Mexico	1880			6,345 00
Do	1881	21	273	
Surveying timber lands	1879			979 36
Payment to John Cosby				32 85
Reimbursement to American Photolithographic Company				2,000 00
Payment to John Sherman, Jr.				351 93
Relief of Mrs. Mary E. Harrington		21	246	3,303 14
Illustrations for reports on geological surveys		21	274	
Maryland Institution for the Blind		R. S.	3689	
Five per cent. sales of lands in Colorado		R. S.	3689	
Five per cent. sales of lands in Kansas		R. S.	3689	
Indemnity for swamp lands		21	428	
Protection, &c., Hot Springs, Ark.		R. S.	3689	
Publishing proclamations relating to sales of lands		21	377	3,320 02
Deposits by individuals for surveying public lands		19	221	
Repayments for lands erroneously sold		R. S.	3689	813,257 01
Do	1877*			4,217 01
Salaries, &c., registers and receivers		R. S.	3689	
Do	1880			48,199 06
Do	1881	21	273	
Do	1879	21	421	579 86
Salaries, &c., registers and receivers (transfer account)	1878*	18	418	
Salaries, &c., registers and receivers	1878	21	428	8,219 09
Do	1877*			2,726 46
Expenses of depositing public moneys	1880			5,250 80
Do	1881	21	273	
Do	1879			4,899 24
Contingent expenses land offices	1880	21	420	10,055 53
Do	1879			3,990 68
Do	1881	21	273	
Do	1877*			106 06
Do	1878			75
Do	1878*	21	428	
Depredations on public timber	1881	21	273	
Settlement for claims for swamp lands	1881	21	273	
Depredations on public timber	1879			12,531 29
Do	1880			127 00
Do	1878*	21	428	
Surveying public and private lands	1879	21	421	10,341 80
Do	1878*	21	428	
Do	1877			
Do	1878			
Do	1880	21	428	62,346 59
Do	1881	21	273	
Do	1877*			6,303 66
Expenses of Tenth Census	1880	21	275,451	104,481 70
Purchase of lot adjoining Government Printing Office		21	279	
Reimbursement to Carl Schurz		21	420	
Total Interior civil				786,946 23
INTERNAL REVENUE.				
Salaries and expenses of supervisors and subordinate officers				300 00
Do	1876*	21	428	
Do	1877*	21	428	
Do	1878	21	416	606 96
Do	1879			
Carried forward				806 96

*And prior years.

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$3,162,839 30	\$41,818 98	\$3,844,175 45	\$2,892,075 32	\$21,659 59	\$430,440 54
5,000 00	1,132 48	6,132 48	5,644 00		488 48
10,000 00		0,000 00			10,000 00
		0,000 00			20,000 00
1,000 00		1,000 00			1,000 00
	11,877 55	1,884 92	11,273 17		611 75
		219 36		219 36	
150,000 00	5,000 00	155,000 00	155,000 00		
		472 83	472 83		
		4,527 23	1,878 15		3,149 07
8,000 00	576 31	8,576 31	2,751 15		5,825 16
	948 78	7,475 25	469 83		7,005 42
8,000 00		8,000 00	5,418 81		2,581 69
	3 78	1,456 96	372 11		1,084 85
10,000 00		10,000 00	5,677 59		4,322 41
	80	6,346 20	4,871 91		1,474 29
6,000 00		6,000 00	2,179 25		3,820 75
		979 36	979 36		
		32 85		32 85	
		2,000 00			2,000 00
		351 93			351 93
107 97		3,411 11	3,411 11		
10,000 00		10,000 00	4,600 00		5,400 00
5,275 00		5,275 00	5,275 00		
1,616 89		1,616 89	1,616 89		
263,390 99		263,390 99	263,390 99		
12,578 19		12,578 19	12,578 19		
5,820 47		9,140 49	6,206 98		2,933 51
147 00		147 00	147 00		
1,804,145 55	776 35	2,118,278 91	861,843 29		1,256,435 62
		4,217 01	3,756 70		460 31
35,417 76	100 00	35,517 76	35,517 76		
	14,838 85	63,037 93	43,983 79		19,054 14
386,000 00	4,546 78	390,546 78	381,583 05		8,963 73
9,582 23	4,019 47	14,172 56	11,948 32	2,224 24	
808 81	286 74	595 25	595 25		
4,656 95	2,062 95	14,938 99	10,997 56	3,941 43	
		2,786 46	2,786 46		
	420 90	5,771 70	206 23		5,565 47
10,000 00	15 00	10,015 00	5,828 30		4,186 70
		4,899 24		4,899 24	
212 98	1,213 19	11,481 70	4,725 73		6,755 97
		3,990 68	218 00	3,772 68	
93,500 00	1,650 00	95,150 00	88,886 18		6,263 82
		106 00	106 00		
		75	75		
147 00		147 00	72 00	75 00	
40,000 00		40,000 00	22,929 93		17,070 07
15,000 00		15,000 00	11,756 56		3,243 45
	550 59	13,081 79	10,272 93		2,808 86
		127 00	127 00		
85 76		85 76	85 76		
1,120 29		11,462 09	8,984 20	2,477 89	
3,365 66		3,365 66	3,365 36	30	
	3,325 11	3,325 11		3,325 11	
4,099 51	2,698 99	70,145 09	68,939 06		1,206 03
300,000 00		300,000 00	155,698 17		144,301 83
		6,303 68	6,303 68		
3,460,000 00	2 50	3,564,484 20	3,564,484 81		49 39
12,576 00		12,576 00	12,576 00		
101 20		101 20	101 20		
9,830,965 21	98,860 60	10,725,802 09	8,704,319 16	42,627 69	1,978,855 24
		200 00		200 00	
801 56		801 56	801 56		
392 30	16 40	408 70	392 30	16 40	
475 00		1,083 96	907 42	176 54	
1,668 86	16 40	2,494 22	2,101 28	392 94	

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1890.
		Vol.	Page or section.	
INTERNAL REVENUE—Continued.				
Brought forward.....				9808 96
Salaries and expenses of supervisors and subordinate officers.....	1880	21	416	7,914 14
Do.....	1881	21	220, 416	
Salaries and expenses of collectors.....	1877*			1,019 88
Do.....	1878*	21	428	
Do.....	1879			3,871 15
Do.....	1880			56,770 84
Do.....	1881	21	220	
Expenses of assessing and collecting.....	1875*	21	428	1,985 39
Do.....	1875*			
Stamps, paper, and dies.....	1880			6,648 87
Do.....	1881	21	220, 416	
Punishment for violation of internal-revenue laws.....	1877*			2,051 65
Do.....	1878			4,880 13
Do.....	1879	21	416	31
Do.....	1880	21	416	5,076 32
Do.....	1881	21	220	
Allowance or drawback prior to 1878.....		21	428	
Allowance or drawback prior to 1877.....				367 86
Allowance or drawback.....		R. S.	3689	
Redemption of stamps prior to 1878.....		21	428	
Redemption of stamps prior to 1876.....				95 00
Redemption of stamps prior to 1877.....				3,403 31
Redemption of stamps.....		R. S.	3689	
Refunding taxes illegally collected prior to 1878.....		21	428	
Refunding taxes illegally collected.....		R. S.	3689	
Refunding moneys erroneously received and covered into the Treasury prior to 1878.....		21	428	
Repayment of taxes on distilled spirits destroyed by casualty.....				
Alterations of dies and stamps.....		R. S.	3221	
Refund to Jackson Grubb.....				3,219 36
Relief of William S. Burgess, William H. Willhite and N. Austin.....		21	31	
Relief of Levi Price.....		21	113	
Relief of Calvin Bronson.....		21	125	
Relief of James E. Montell.....		21	118	
Relief of personal representative of George W. Henderlite.....		21	113	
Relief of certain parties for taxes illegally collected on rope and bagging.....		21	129	
		21	63	
Total internal revenue.....				103,113 17
PUBLIC DEBT.				
Redemption:				
Gold certificates.....		R. S.	36 9	
Silver certificates.....		R. S.	3689	
Certificates of deposit.....		R. S.	3689	
Refunding certificates, act February 26, 1879.....		R. S.	3689	
Seven-thirties of 1861.....		R. S.	3689	
Old demand notes.....		R. S.	3689	
Legal tender notes.....		R. S.	3689	
Fractional currency.....		R. S.	3689	
One year notes of 1863.....		R. S.	3689	
Two year notes of 1863.....		R. S.	3689	
Compound interest notes.....		R. S.	3689	
Seven-thirties of 1864 and 1865.....		R. S.	3689	
Texas indemnity stock.....		R. S.	3689	
Loan of February, 1861 (1881a).....		R. S.	3689	
Oregon war debt.....		R. S.	3689	
Loan of July and August, 1861 (1881a).....		R. S.	3689	
Five-twentieths of 1862.....		R. S.	3689	
Loan of 1863 (1881a).....		R. S.	3689	
Ten-forties of 1864.....		R. S.	3689	
Five-twentieths of June, 1864.....		R. S.	3689	
Five-twentieths of 1865.....		R. S.	3689	
Consols of 1865.....		R. S.	3689	
Consols of 1867.....		R. S.	3689	
Consols of 1868.....		R. S.	3689	
Funded loan of 1881.....		R. S.	3689	
Interest:				
Refunding certificates, act February 26, 1879.....		R. S.	3689	
Navy pension fund.....		R. S.	3656	
Seven-thirties of 1861.....		R. S.	3689	
Carried forward.....				

*And prior years.

PRIATIONS UNEXPENDED June 30, 1890, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$1,668 86	\$16 40	\$2,494 22	\$2,101 28	\$392 94	
135,000 00	6,623 78	149,537 92	146,198 65		\$3,339 27
2,300,000 00	1,652 00	2,301,652 00	2,279,443 78		22,208 22
		1,019 88	823 46		196 42
20 00		20 00	20 00		
	3,194 86	3,871 15	1,012 49	2,858 66	
		59,965 70	35,841 52		24,124 18
1,900,000 00	1,599 85	1,901,599 85	1,873,172 80		28,427 05
1,136 39		3,121 78	2,875 79		245 99
	609 64	609 64		609 64	
	1,431 77	8,080 64	5,358 52		2,722 12
475,000 00	5,158 00	480,158 00	477,454 41		2,703 59
		2,051 65	2,051 65		
		4,880 13	4,880 13		
81 50		81 81	81 50	31	
2,750 75	684 07	8,511 74	8,431 69		80 05
75,000 00		75,000 00	52,656 00		22,344 00
777 13		777 13	777 13		
		867 86	867 86		
34,431 88		34,431 88	34,431 88		
262 50		262 50	262 50		
		95 00	47 50	47 50	
		3,403 31	3,403 31		
24,062 47		24,062 47	24,062 47		
2,972 96		2,972 96	2,972 96		
25,854 06		25,854 06	25,854 06		
		64 95	64 95		
64 95		77 40	77 40		
77 40		8,219 36	99 99	8,119 37	
300 00		300 00	300 00		
		900 00	900 00		
900 00		200 00	200 00		
11,211 00		11,211 00	11,211 00		
12,000 00		12,000 00	9,013 12		2,986 88
4,576 61		4,576 61	4,576 61		
		14,111 86	14,111 86		
14,111 86					
5,022,460 82	20,970 97	5,148,544 46	5,025,188 27	12,028 42	109,377 77
2,221,680 00		2,221,680 00	2,221,680 00		
2,119,740 00		2,119,740 00	2,119,740 00		
20,155,000 00		20,155,000 00	20,155,000 00		
678,200 00		678,200 00	678,200 00		
300 00		300 00	300 00		
440 00		440 00	440 00		
54,545,334 00		54,545,334 00	54,545,334 00		
109,001 05		109,001 05	109,001 05		
2,000 00		2,000 00	2,000 00		
500 00		500 00	500 00		
12,340 00		12,340 00	12,340 00		
2,750 00		2,750 00	2,750 00		
1,000 00		1,000 00	1,000 00		
15,193,000 00		15,193,000 00	15,193,000 00		
54,250 00		54,250 00	54,250 00		
16,712,450 00		16,712,450 00	16,712,450 00		
21,300 00		21,300 00	21,300 00		
7,057,100 00		7,057,100 00	7,057,100 00		
2,016,150 00		2,016,150 00	2,016,150 00		
3,400 00		3,400 00	3,400 00		
37,300 00		37,300 00	37,300 00		
143,150 00		143,150 00	143,150 00		
959,150 00		959,150 00	959,150 00		
337,400 00		337,400 00	337,400 00		
42,769,400 00		42,769,400 00	42,769,400 00		
		42,969 28	42,969 28		
420,000 00		420,000 00	420,000 00		
33 22		33 22	33 22		
165,615,337 55		165,615,337 55	165,615,337 55		

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balance of appropriations, July 1, 1890.
		Vol.	Page or section.	
PUBLIC DEBT—Continued.				
Brought forward.....				
Interest—Continued.				
One year notes of 1863.....		R. S.	3689	
Two year notes of 1863.....		R. S.	3689	
Compound interest notes.....		R. S.	3689	
Seven-thirtieths of 1864 and 1865.....		R. S.	3689	
Loan of 1842.....		R. S.	3689	
Texas indemnity stock.....		R. S.	3689	
Loan of February, 1861 (1881a).....		R. S.	3689	
Oregon war debt.....		R. S.	3689	
Loan of July and August, 1861 (1881a).....		R. S.	3689	
Five-twentieths of 1862.....		R. S.	3689	
Loan of 1863 (1881a).....		R. S.	3689	
Ten-fortieths of 1864.....		R. S.	3689	
Five-twentieths of June, 1864.....		R. S.	3689	
Five-twentieths of 1865.....		R. S.	3689	
Consols of 1865.....		R. S.	3689	
Consols of 1867.....		R. S.	3689	
Consols of 1868.....		R. S.	3689	
Central Pacific stock.....		R. S.	3689	
Kansas Pacific stock (U. P., E. D.).....		R. S.	3689	
Union Pacific stock.....		R. S.	3689	
Central Branch Union Pacific stock.....		R. S.	3689	
Western Pacific stock.....		R. S.	3689	
Sioux City and Pacific stock.....		R. S.	3689	
Funded loan of 1881.....		R. S.	3689	
Funded loan of 1891.....		R. S.	3689	
Funded loan of 1907.....		R. S.	3689	
Premium:				
Loan of February, 1861 (1881a).....		R. S.	3689	
Oregon war debt.....		R. S.	3689	
Loan of July and August, 1861 (1881a).....		R. S.	3689	
Loan of 1863 (1881a).....		R. S.	3689	
Funded loan of 1881.....		R. S.	3689	
Total public debt.....				
INTERIOR—INDIANS AND PENSIONS.				
Pay of—				
Indian agents.....	1881	21	116	
Do.....	1880			22,280 24
Do.....	1879			23,398 18
Do.....	1877*			1,085 48
Do.....	1878*	21	430	
Do..... (transfer account).....	1878*	18	418	
Interpreters.....	1881	21	116	
Do.....	1880			2,023 23
Do.....	1879			2,585 22
Do.....	1878*			
Indian inspectors.....	1881	21	116	
Do.....	1880			543 96
Do.....	1879			16 48
Traveling expenses of Indian inspectors.....	1881	21	116, 430	
Do.....	1880			680 45
Do.....	1879			538 14
Do.....	1878*			
Pay of Indian police.....	1881	21	131	
Do.....	1880			12,292 51
Do.....	1879			17,136 48
Buildings at agencies and repairs.....	1881	21	116	
Do.....	1880			794 30
Do.....	1879			
Do.....	1878*			
Contingencies Indian Department.....	1881	21	116	
Do.....	1880			130 55
Do.....	1879			1,070 68
Do.....	1878*	21	430	
Telegraphing and purchase of Indian supplies.....	1881	21	131	
Do.....	1880			5,246 37
Do.....	1879			226 39
Do.....	1878*			
Do.....	1881	21	501	
Do.....	1882			
Carried forward.....				91,100 61

* And prior years.

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$165,615,337 55		\$165,615,337 55	\$165,615,337 55		
100 00		100 00	100 00		
53 19		53 19	53 19		
2,394 05		2,394 05	2,394 05		
388 69		388 69	388 69		
21 00		21 00	21 00		
100 00		100 00	100 00		
850,228 88	\$14,340 00	864,568 88	864,568 88		
44,282 11	45 00	44,327 11	44,327 11		
9,245,681 45	80,230 50	9,334,911 95	9,334,911 95		
4,813 20	105 00	4,918 20	4,918 20		
2,662,846 51	30,202 50	3,693,049 01	3,693,049 01		
43,258 29	5,747 50	49,005 79	49,005 79		
597 86	9 00	606 86	606 86		
1,832 72	30 00	1,862 72	1,862 72		
15,592 55	1,071 00	16,663 55	16,663 55		
40,998 73	2,884 50	43,883 23	43,883 23		
13,676 73	888 00	14,564 73	14,564 73		
1,553,707 20	1,410 00	1,555,117 20	1,555,117 20		
378,540 00	60 00	378,600 00	378,600 00		
1,634,201 24	1,230 00	1,635,431 24	1,635,431 24		
95,880 00	300 00	96,180 00	96,180 00		
118,413 60	30 00	118,443 60	118,443 60		
97,699 20		97,699 20	97,699 20		
28,860,141 41	7,192 47	28,876,333 88	28,876,333 88		
11,147,188 31	30 80	11,147,219 11	11,147,219 11		
29,234,101 76	7,824 74	29,231,926 50	29,231,926 50		
51,277 58		51,277 58	51,277 58		
1,408 65		1,408 65	1,408 65		
488,876 11		488,876 11	488,876 11		
199,514 62		199,514 62	199,514 62		
320,171 82		320,171 82	320,171 82		
248,722,325 01	162,631 01	248,884,956 02	248,884,956 02		
90,200 00	1,325 08	100,525 08	90,541 98		\$9,983 10
	700 46	22,969 70	1,125 41		21,844 29
	46	23,398 59	3,941 41	\$19,457 18	
		1,685 48	1,494 50	190 98	
4,720 38	335 23	5,055 61	4,171 79	335 23	548 50
515 20	415 58	930 76	930 76		
28,800 00	575 00	27,375 00	25,201 93		2,173 07
	1,223 08	3,846 31	759 96		3,086 35
	20 10	2,605 32	36 00		
	01	01		2,569 32	
15,000 00		15,000 00	14,705 25	01	294 75
		543 96			543 96
		16 48		16 48	
6,000 00	125 00	6,125 00	5,956 43		168 57
	143 43	752 88	100 00		652 88
	1 00	539 14	284 90	254 24	
	1 25	1 25		1 25	
70,000 00	496 59	70,496 59	58,236 85		12,259 74
	1,551 88	13,844 39	960 94		12,883 45
	222 49	17,358 97		17,358 97	
15,000 00	180 48	15,180 48	14,754 35		426 13
	597 72	597 72	76 50		521 22
	918 35	1,712 65	10 55	1,702 10	
	25 00	25 00		25 00	
82,500 00	960 27	83,460 27	33,279 67		180 60
	2,631 47	2,771 02	2,767 45		8 57
	1,284 91	2,355 59	506 65	1,848 94	
124 82	652 06	776 88	124 82	652 06	
30,000 00		30,000 00	29,838 78		161 22
	332 43	5,572 80	4,603 96		968 84
	80	227 19	216 21	10 98	
	16 78	16 78		16 78	
8,987 54		8,987 54	8,987 54		
308,847 94	14,736 89	414,754 44	303,614 59	44,439 52	66,700 33

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1860.
		Vol.	Page or section.	
INTERIOR—INDIANS AND PRESSIONS—Continued.				
Brought forward.....				\$61,189 61
Transportation of Indian supplies.....	1881	21	129	
Do.....	1880			10,444 11
Do.....	1879			1,500 74
Do.....	1878*	21	431	
Fulfilling treaties with—				
Apaches.....				226 06
Kiowas and Comanches.....	21	117		12,886 59
Arapahoes and Cheyennes of Upper Arkansas River.....				238 21
Calapooias, Molallias, and Clackamas of Willamette Valley.....				9 51
Chastats, Scotans, and Umpquas.....				97
Cheyennes and Arapahoes.....	21	117		
Chickasaws.....	21	117		
Chippewas, Boise Fort band.....	21	117		13,187 63
Chippewas of Lake Superior.....				2,230 26
Chippewas of the Mississippi.....	21	117		
Chippewas, Pillager, and Lake Winnebagoish bands.....	21	118		2,379 00
Chippewas of Red Lake and Pembina tribe of Chippewas.....				4,653 02
Chippewas of Saginaw, Swan Creek, and Black River.....				4,111 06
Confederated tribes and bands in Middle Oregon.....				447 83
Choctaws.....	21	118		
Creeks.....	21	119		
Delawares.....				13,163 86
D'Wamiah and other allied tribes in Washington.....				245 81
Flatheads and other confederated tribes.....	21	120		128 86
Iowas.....	21	120		106 96
Kansas.....	21	120		9,409 91
Kickapoos.....	21	120		1,930 03
Klamaths and Modocs.....	21	120		427 13
Makahs.....				360 68
Menomonies.....	21	120		5,084 77
Miamies of Eel River.....	21	121		1,278 83
Miamies of Indiana.....	21	121, 433		15,024 58
Miamies of Kansas.....	21	121		4,741 23
Nez Percés.....	21	121		65,654 01
Omshas.....	21	122		12,940 37
Osages.....	21	122		3,898 37
Ottawas of Blanchard's Fork and Roche de Bouf.....				38 40
Otoes and Missourias.....	21	122		482 63
Pawnees.....	21	123		1,522 47
Poncas.....	21	123		3,571 25
Pottawatomies.....	21	124		986 14
Pottawatomies of Huron.....	21	124		
Quapaws.....	21	124		9 89
Qui-nai-elts and Quil-leh-ntes.....				351 67
Sacs and Foxes of the Mississippi.....	21	124		35,353 00
Sacs and Foxes of the Missouri.....	21	124		726 19
Senecas.....	21	125		210 00
Senecas of New York.....	21	125		54 48
Seminoles.....	21	124		
Shawnees.....	21	125		272 96
Eastern Shawnees.....	21	125		360 86
Shoshones.....	21	125		3,790 51
Sioux of Dakota.....				248 63
Sioux of different tribes, including Santee Sioux of Nebraska.....				28,036 00
Sioux of Yankton tribe.....	21	125		8,084 31
Sisseton, Wahpeton, and Santee Sioux of Lake Traverse and Devil's Lake.....	21	125		12,080 68
Six Nations of New York.....	21	125		2,889 19
S'Kallams.....				730 41
Snakes, Wal-pah-pee tribes.....	21	127		
Umpquas, Cow Creek band.....				603 26
Umpquas and Calapooias of Umpqua Valley, Oregon.....				1,326 85
Utahs, Tabeguache band.....				1,445 54
Walla Walla, Cayuse, and Umatilla tribe.....				8 90
Winnebagoes.....	21	128		141,646 82
Wyandottes.....	21	421		
Yakamas.....				176 01
Cherokees, proceeds of school lands.....	R. S.	2093-4		623 71
Cherokees, proceeds of lands.....				18,556 32
Cherokees, proceeds of diminished reserve lands in Kansas (transfer account).....				724,137 41
Carried forward.....				1,368,496 84

* And prior years.

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$366,847 94	\$14,736 89	\$414,754 44	\$303,614 59	\$44,489 52	\$66,700 38
225,000 00	1,270 61	226,270 61	223,991 00		2,279 61
	5,948 43	16,392 54	15,671 24		721 30
	1,584 76	3,145 50	2,193 61	951 89	
23 45	15 87	38 82	23 45	15 37	
		226 06	226 06		
30,000 00	1,544 81	44,441 40	38,330 87		6,110 53
		239 21	239 21		
	148 34	187 85	9 51		148 34
		97	97		
20,000 00	63 00	20,063 00	20,063 00		
3,000 00		3,000 00	3,000 00		
14,100 00	1,326 50	28,614 13	11,872 37		16,741 76
	884 47	3,114 75	2,252 12		862 63
21,000 00	152 00	21,152 00	21,066 55		85 45
22,066 66	119 51	25,165 17	25,165 17		
	145 80	4,798 82	1,092 96		3,705 86
		4,111 08	2,737 23		1,373 85
		447 83			447 83
30,032 89		30,032 89	30,032 89		
69,968 40	139 87	70,108 27	70,108 27		
		13,163 86			13,163 86
		245 81	245 81		
6,000 00		6,128 86	4,672 41		1,456 45
2,875 00		3,041 96	3,041 91		05
10,000 00	912 52	20,322 43	9,157 54		11,164 89
4,679 05	874 81	7,483 89	5,730 30		1,753 59
3,000 00		3,427 13	3,421 48		5 65
		260 68			260 68
16,179 06	672 65	22,516 48	14,396 93	8,089 55	30 00
1,100 00	14	2,379 07	2,200 24		178 83
232,320 75	528 26	247,873 59	23,608 50		224,265 09
1,768 29	645 45	7,154 97	5,862 34		1,292 63
3,000 00	108 44	67,762 45	27,920 87		39,841 58
20,000 00	1,296 20	34,236 57	33,718 63		517 94
18,456 00		22,442 87	18,545 80		3,896 57
		38 49			38 49
9,000 00	229 03	9,711 66	9,703 50		8 16
30,000 00	1,674 74	33,197 21	33,197 21		
8,000 00		11,571 25	10,577 09		994 16
20,647 65	631 12	22,264 91	21,341 05		923 86
400 00		400 00	400 00		
1,000 00	88	1,010 82	1,010 82		
		351 67	351 67		
51,000 00	254 35	86,607 44	41,527 70		45,079 74
7,670 00	04	8,596 23	8,406 16		190 07
3,690 00	20 35	3,920 35	3,920 35		
11,902 50	178 62	12,134 60			12,134 60
28,500 00		28,500 00	28,500 00		
5,000 00		5,272 96	5,000 00		272 96
1,634 00		1,390 98	841 68		549 30
11,000 00	4,599 37	19,389 88	18,866 86		523 02
		248 83			248 83
		28,036 00	28,036 00		
25,000 00	92 40	33,896 71	33,896 71		
80,000 00	364 84	92,425 52	91,410 65		1,014 87
4,500 00	9 04	7,896 04	5,043 65		2,852 39
		780 41			780 41
1,200 00	01	1,200 01	1,200 01		
		668 96	668 96		
		1,326 85	73 31		1,253 54
		1,445 54	1,445 54		
	1,108 75	1,117 65	1,117 65		
44,162 47	6,875 76	192,187 15	38,293 83		153,893 32
28,109 51		28,109 51			28,109 51
	04	176 05			176 05
300 72		924 48	623 71		300 72
48,965 48		67,221 80	61,867 22		5,354 58
		724,137 41			724,137 41
1,483,666 82	48,658 12	2,800,849 78	1,371,560 16	53,496 38	1,375,793 29

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balance of appropriations, July 1, 1880.
		Vol.	Page or section.	
INTERIOR—INDIANS AND PEKSIONS—Continued.				
Brought forward.....				\$1,268,485 84
Fulfilling treaties with—				
Chippewas of Saginaw, proceeds of lands.....				400 00
Delawares, proceeds of lands.....				105 64
Iowas, proceeds of lands.....				28 20
Kansas, proceeds of lands.....		R. S.	2093-6	50,686 13
Kaskaskias, Peorias, Weas, and Piankeshaws, proceeds of lands.....				96 78
Kickapoo, proceeds of lands.....				1 06
Menomonee, proceeds of lands.....				125 69
Miamies of Kansas, proceeds of lands.....				10,880 23
Omahas, proceeds of lands.....				712 26
Osages, proceeds of trust lands.....		R. S.	2093-6	1,625,079 60
Otoes and Missourias, proceeds of lands.....		R. S.	2093-6	114,867 01
Ottawas of Blanchard's Fork and Roche de Boeuf, proceeds of lands.....				43 49
Pottawatomies, proceeds of lands.....				32,767 63
Sacs and Foxes of the Missouri, proceeds of lands.....		R. S.	2093-6	12,521 23
Shawnees, proceeds of lands.....				41 26
Winnebagoes, proceeds of lands.....				20,621 61
Stockbridge consolidated fund.....				75,896 04
Claims of settlers on Round Valley Indian reservation in California, "Restored to public lands".....				594 37
Proceeds of Sioux reservations in Minnesota and Dakota.....		R. S.	2093-6	100,216 11
Proceeds of Winnebago reservation in Minnesota.....				1,779 25
Proceeds of New York Indian lands in Kansas.....				4,058 66
Civilization fund.....		R. S.	2093-6	201,400 64
Civilization of Winnebagoes.....				513 10
Cherokee national fund.....		R. S.	2093-6	161,950 00
Interest on Cherokee asylum fund.....		R. S.	2093-6	1,603 68
Interest on Cherokee national fund.....		R. S.	2093-6	4,792 39
Do.....	1881	21	122	
Cherokee school fund.....		R. S.	2093-6	154,479 29
Interest on Cherokee school fund.....		R. S.	2093-6	10,358 22
Do.....	1881	21	132	
Cherokee orphans' fund.....				50,545 00
Interest on Cherokee orphans' fund.....		R. S.	2093-6	5,371 68
Chickasaw national fund.....		R. S.	2093-6	100,000 00
Interest on Chickasaw national fund.....		R. S.	2093-6	9,737 26
Do.....	1881	21	132	
Interest on Chickasaw incompetent fund.....		R. S.	2093-6	1,800 00
Chippewa and Christian Indian fund.....		R. S.	2093-6	26,562 28
Interest on Chippewa and Christian Indian fund.....		R. S.	2093-6	2,364 85
Interest on Choctaw general fund.....		R. S.	2093-6	735 72
Do.....	1881	21	132	
Choctaw school fund.....				1,427 20
Interest on Choctaw school fund.....		R. S.	2093-6	1,317 45
Creek orphan fund.....				3,500 00
Interest on Creek orphan fund.....		R. S.	2093-6	205 01
Do.....	1881	21	132	
Delaware general fund.....		R. S.	2093-6	
Interest on Delaware general fund.....		R. S.	2093-6	18,328 23
Do.....	1881	21	132	
Interest on Delaware school fund.....		R. S.	2093-6	8,728 74
Iowa fund.....		R. S.	2093-6	7,090 00
Interest on Iowa fund.....		R. S.	2093-6	1,781 26
Do.....	1881	21	132	
Kansas school fund.....				14,430 16
Interest on Kansas school fund.....		R. S.	2093-6	10,797 66
Kaskaskias, Peorias, Weas, and Piankeshaw fund.....		R. S.	2093-6	3 83
Interest on Kaskaskias, Peorias, Weas, and Piankeshaw fund.....		R. S.	2093-6	84 55
Do.....	1881	21	132	
Interest on Kaskaskias, Peorias, Weas, and Piankeshaw school fund.....		R. S.	2093-6	1,968 27
Do.....	1880			977 53
Interest on Kaskaskias, Peorias, Weas, and Piankeshaw, &c., school fund.....	1881	21	132	
Kickapoo general fund.....		R. S.	2093-6	
Interest on Kickapoo general fund.....		R. S.	2093-6	1,697 13
Interest on Menomonee fund.....		R. S.	2093-6	41 61
Do.....	1881	21	132	
Interest on Osage school fund.....		R. S.	2093-6	7,498 97
Lanse and Vieux de Sert Chippewa fund.....		R. S.	2093-6	
Interest on Lanse and Vieux de Sert Chippewa fund.....		R. S.	2093-6	
Carried forward.....				4,143,375 66

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund, June 30, 1881.	Balances of appropriations, June 30, 1881.
\$1,488,095 82	\$48,658 13	\$2,800,849 78	\$1,371,560 16	\$53,496 33	\$1,375,793 29
.....	.....	400 00	.....	400 00	.....
.....	.....	105 64	105 64	.....	.....
.....	.....	28 30	28 30	.....	.....
88,897 20	60	139,583 93	646 06	.....	138,937 27
.....	.....	96 78	96 78	.....	.....
.....	.....	1 08	1 08	.....	.....
.....	525 99	651 68	651 68	.....	.....
.....	302 70	11,182 93	1,765 75	.....	9,417 18
.....	.....	712 26	.....	.....	712 26
1,197,488 57	.....	2,822,568 17	100 00	.....	2,822,468 17
46,036 20	.....	160,923 21	2,635 48	.....	158,087 73
.....	.....	43 49	.....	.....	43 49
.....	.....	32,767 63	.....	.....	32,767 63
7,672 43	936 06	21,130 42	3,501 97	.....	17,628 45
.....	.....	41 26	.....	.....	41 26
.....	.....	20,621 61	.....	.....	20,621 61
.....	.....	75,886 04	.....	.....	75,886 04
.....	.....	594 37	.....	.....	594 37
105,570 42	15 05	205,801 58	12,923 56	.....	192,878 02
.....	.....	1,779 25	1,779 25	.....	.....
.....	.....	4,058 06	.....	.....	4,058 06
99,301 39	70,809 27	372,010 30	280,356 52	.....	91,653 78
.....	.....	513 10	.....	.....	513 10
45 00	.....	161,996 00	.....	.....	161,996 00
3,207 36	.....	4,811 04	4,009 20	.....	801 84
27,275 60	.....	32,087 99	29,054 63	.....	3,013 16
26,060 00	.....	26,060 00	26,060 00	.....	.....
635 21	.....	157,105 50	.....	.....	157,105 50
22,901 13	.....	33,257 35	29,716 57	.....	3,540 78
2,410 00	.....	2,410 00	2,410 00	.....	.....
.....	.....	59 545 00	.....	.....	59,545 00
11,576 18	.....	16,947 86	14,922 46	.....	2,025 40
80 84	.....	100,030 84	.....	.....	100,030 84
52,764 74	.....	62,502 02	35,697 05	.....	26,804 97
19,820 00	.....	19,820 00	19,820 00	.....	.....
100 00	.....	1,900 00	.....	.....	1,900 00
.....	.....	26,562 38	.....	.....	26,562 38
1,755 08	75	4,120 68	3,720 24	.....	400 44
184 44	1,188 00	2,108 16	1,475 94	.....	682 22
27,000 00	.....	27,000 00	27,000 00	.....	.....
.....	.....	1,427 20	.....	.....	1,427 20
2,453 60	.....	3,771 05	2,534 23	.....	1,236 82
.....	.....	3,500 00	.....	.....	3,500 00
.....	.....	485 68	263 50	.....	222 18
290 87	.....	4,048 00	4,048 00	.....	.....
4,048 00	.....	406,676 92	.....	.....	406,676 92
406,676 92	.....	55,288 33	18,641 87	.....	36,646 46
36,646 46	318 64	5,930 00	8,990 00	.....	.....
8,930 00	.....	9,278 74	.....	.....	9,278 74
550 00	.....	73,763 30	.....	.....	73,763 30
66,763 30	.....	7,649 04	6,683 21	.....	965 83
5,727 45	140 23	3,520 00	3,520 00	.....	.....
3,520 00	.....	14,430 16	.....	.....	14,430 16
.....	.....	11,953 75	.....	.....	11,953 75
1,156 09	.....	14,961 91	.....	.....	14,961 91
14,958 06	.....	914 71	880 47	.....	84 24
880 16	.....	4,801 00	4,801 00	.....	.....
4,801 00	.....	.....	.....	.....	.....
.....	.....	3,034 57	2,281 83	.....	752 74
1,035 60	32 70	977 53	977 53	.....	.....
.....	.....	1,449 00	522 47	.....	926 53
1,449 00	.....	1 87	.....	.....	1 87
1 87	.....	8,037 03	6,428 50	.....	1,608 53
6,428 50	1 41	7,646 37	7,631 96	.....	14 41
6,701 96	902 80	950 00	950 00	.....	.....
950 00	.....	9,484 53	4,810 00	.....	5,184 53
1,995 56	.....	20,000 00	.....	.....	20,000 00
20,000 00	.....	500 00	.....	.....	500 00
500 00	.....	.....	.....	.....	.....
4,090,881 81	123,827 92	8,088,065 38	1,943,643 69	53,896 33	6,090,545 36

STATEMENT exhibiting the BALANCES OF APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1880.
		Vol.	Page or section.	
INTERIOR—INDIANS AND PENSIONS—Continued.				
Brought forward				4, 143, 375 65
Interest on Otoe and Missouri fund.....		19	208	} 2, 262 24
Ottawa and Chippewa fund.....		R. S.	2093-6	
Interest on Ottawa and Chippewa fund.....		R. S.	2093-6	
Do.....	1879			24, 522
Do.....	1880			230 00
Do.....	1881	21	132	239 00
Pottawatomies education fund.....		R. S.	2093-6	
Interest on Pottawatomies education fund.....		R. S.	2093-6	2, 645 84
Interest on Pottawatomies general fund.....		R. S.	2093-6	25, 717 87
Pottawatomies mills fund.....		R. S.	2093-6	
Interest on Pottawatomies mills fund.....		R. S.	2093-6	214 13
Sacs and Foxes of the Mississippi fund.....				54, 300 00
Interest on Sacs and Foxes of the Mississippi fund.....		R. S.	2093-6	3, 821 34
Sacs and Foxes of the Missouri fund.....				7, 000 00
Interest on Sacs and Foxes of the Missouri fund.....		R. S.	2093-6	986 86
Interest on Seneca fund.....		R. S.	2093-6	1, 536 75
Interest on Seneca fund, Tonawanda band.....		R. S.	2093-6	
Seneca and Shawnee fund.....				7, 761 12
Interest on Seneca and Shawnee fund.....		R. S.	2093-6	2, 117 51
Shawnee fund.....				
Interest on Shawnee fund.....		R. S.	2093-6	1, 216 02
Interest on Eastern Shawnee fund.....		R. S.	2093-6	415 47
Interest due to Cherokees on lands sold to Osages.....		17	538	} 24, 367 14
Interest on avails of Osage diminished reserve lands in Kansas (no limit).....		R. S.	2093-6	
Interest due to Yampa, Grand River, &c.....		R. S.	2093-6	
Ute five per cent. fund.....		18	27	} 50, 159 78
Ute four per cent. fund.....		R. S.	2093-6	
Interest on Ute four per cent. fund.....		18	41	
Contingencies trust fund.....		21	204	
Do.....	1880	R. S.	2093-6	
Interest on Stockbridge consolidated fund.....				360 00
Payment to North Carolina Cherokees (no limit).....				500 00
Ponca fund.....		16	404	} 43, 817 06
Incidental expenses, Indian service in—		R. S.	2093-6	
Arizona.....		R. S.	2093-6	
Do.....	1881	R. S.	2093-6	
Do.....	1880			3, 607 38
Do.....	1879			1, 225 84
Do.....	1878*	21	430	
California.....	1881	21	130	
Do.....	1880			3, 069 46
Do.....	1879			
Do.....	1878*			
Do..... (transfer account).....		18	418	
Colorado.....	1881	21	130	
Do.....	1880			880 56
Do.....	1879			1, 343 70
Dakota.....	1881	21	130	
Do.....	1880			323 81
Do.....	1879			6, 583 81
Do.....	1878*	21	430	
Idaho.....	1881	21	130	
Do.....	1880			1, 339 47
Do.....	1879			1, 240 71
Do.....	1878*			
Montana.....	1881	21	130	
Do.....	1880			1, 149 00
Do.....	1879			774 81
Do.....	1878*	21	430	
Montana..... (transfer account).....	1878	18	418	
Nevada.....	1881	21	130	
Do.....	1880			
Do.....	1879			1, 138 56
Do.....	1878*			
New Mexico.....	1881	21	130	
Do.....	1880			7, 586 87
Do.....	1879			5, 257 15
Do.....	1878*			
Carried forward.....				4, 443, 826 65

*And prior years.

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$3,820,881 81	\$123,827 92	\$8,088,085 38	\$1,943,643 69	\$58,896 33	\$6,090,545 36
6,014 69	839 45	9,116 38	6,318 89		2,797 49
2,211 25		2,211 25			2,211 25
792 52		35,314 96			35,314 96
		230 00		230 00	
230 00		230 00			230 00
46 81		230 00			230 00
3,848 53	1,830 04	46 81	5,973 04		46 81
4,480 92		9,324 21			3,351 17
415 63		30,198 29			30,198 29
863 71	46 62	415 63	947 29		415 63
		1,124 46			177 17
1,991 89		54,200 00	2,752 91		54,200 00
		5,813 23			3,060 32
984 67	28 17	7,000 00	975 00		7,000 00
2,049 00		1,949 82	8,078 50		974 82
4,347 52	115 84	3,585 75			512 25
		4,463 36			4,463 36
648 04	2,885 62	7,761 12	2,673 81		7,761 12
		2,765 55			92 24
206 13		2,885 62			2,885 62
553 96		1,422 15	553 96		1,422 15
36,187 08		909 43			415 47
		36,187 08	86 187 08		
326,878 00	2,728 60	353,913 83	136,929 01		216,984 82
37,500 00	13,208 48	100,883 26	94,149 91		6,713 35
500,000 00		500,000 00			500,000 00
1,250,000 00		1,250,000 00			1,250,000 00
15,239 75		15,239 75	1,940 20		13,299 55
		800 00	104 44		195 96
		500 00		500 00	
3,790 22	1,180 13	4,970 35	4,970 35		
2,039 51	253 95	46,110 54	5,659 25		40,451 29
70,000 00		70,000 00			70,000 00
36,000 00	3,142 46	39,142 46	38,657 11		485 35
	1,174 85	4,782 23	1,396 12		3,386 11
	76 71	1,302 55	128 20	1,174 35	
1,032 07		1,032 07	1,032 07		
32,000 00	1,854 51	33,854 51	33,854 51		
	216 08	216 08	186 33		29 75
	24 93	3,094 41	54 00	3,040 41	
	3 12	3 12		3 12	
608 20		608 20	608 20		
4,000 00		4,000 00	3,059 39		940 61
	423 43	1,314 01	1,171 65		142 36
	125 00	1,468 70	474 35	994 35	
12,000 00		12,000 00	11,385 03		614 97
	226 17	550 08	354 75		195 33
	126 42	6,720 23	451 65	6,268 58	
813 61	13 70	827 31	813 61	13 70	
4,000 00		4,000 00	2,584 95		1,415 05
	560 70	1,890 17	1,367 92		522 25
	95 00	1,335 71	1,335 71		
	1 34	1 34		1 34	
6,000 00		6,000 00	738 20		5,261 80
	655 18	1,803 18	65 93		1,737 25
	32 57	807 38	594 75	212 63	
81 25	207 55	238 80	81 25	207 55	
684 92		684 92	684 92		
13,500 00	6,834 91	20,334 91	20,063 55		271 06
	2 50	2 50			2 50
	541 68	1,680 24	59 28	1,620 96	
	45 30	45 30		45 30	
18,000 00	127 29	18,127 29	18,064 87		72 42
	2,036 73	9,632 70	334 75		9,297 95
	120 94	5,378 09	5,288 15	89 94	
	392 76	392 76		392 76	
6,220,871 78	166,001 65	10,830,699 46	2,391,682 93	68,691 82	8,370,325 21

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1880.
		Vol.	Page or section.	
INTERIOR—INDIANS AND PENSIONS—Continued.				
Brought forward				\$4, 443, 826 03
Incidental expenses, Indian service in—				
Oregon	1881	21	180	
Do	1880			278 15
Do	1879			330 00
Do	1878*			
Utah	1881	21	131	
Do	1880			635 45
Do	1879			969 17
Utah	1878*	18	418	
Washington	1881	21	131	
Do	1880			
Do	1879			902 24
Wyoming	1881	21	131	
Do	1880			51 17
Do	1879			382 00
Do	1878*	21	430	
Support of Apaches, Kiowas, and Comanches	1881	21	118	
Do	1880			400 00
Do	1879			
Do	1878*	21	432	
Support of Apaches of Arizona and New Mexico	1881	21	128	
Do	1880			61, 583 06
Do	1879			531 90
Do	1878*	21	430	
Support of Arapahoes, Cheyennes, Apaches, Kiowas, Comanches, and Wichitas	1881	21	128, 422	
Do	1880			18, 183 30
Do	1879			329 28
Do	1878*			
Support of Arickarees, Gros Ventres, and Mandans	1881	21	128	
Do	1880			7, 082 87
Do	1879			12, 844 79
Support of Assinaboines in Montana	1881	21	128	
Do	1879			8, 153 96
Support of Cheyennes and Arapahoes	1881	21	118	
Support of Blackfeet, Bloods, and Piegans	1881	21	129	
Do	1880			4, 386 33
Do	1878*			
Support of Chippewas of Lake Superior	1881	21	129	
Do	1880			
Support of Chippewas of Lake Superior (transfer account)	1878*	18	418	
Support of Chippewas of Lake Superior	1878*			
Do	1879			27 99
Support of Chippewas of the Mississippi	1881	21	118	
Do	1880			116 88
Do	1879			
Support of Chippewas of the Mississippi (transfer account)	1878*	18	418	
Support of Chippewas of the Mississippi	1878*	21	430	
Support of Chippewas of Red Lake and Pembina tribe of Chippewas	1881	21	128	
Do	1880			6, 074 01
Do	1879			220 57
Support of Chippewas on White Earth Reservation	1881	21	129	
Do	1879			
Do	1880			
Support of Chippewas of Pillager and Lake Winnebagoishish bands	1881	21	118	
Support of confederated tribes and bands in Middle Oregon	1881	21	129	
Do	1880			124 36
Do	1879			1, 270 67
Do	1878*			
Support of Crows	1881	21	118	
Do	1880			38, 713 36
Do	1879			56, 505 62
Do	1878*	21	431	
Support of Crows	1878*	18	418	
Support of D'Wamiah and other allied tribes in Washington	1881	21	129	
Support of Flatheads and other confederated tribes	1881	21	129	
Do	1880			870 00
Do	1879			2, 574 39
Support of Gros Ventres in Montana	1881	21	129	
Do	1880			6, 085 36
Carried forward				4, 675, 221 11

* And prior years.

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$6,220,871 78	\$166,001 65	\$10,830,699 46	\$2,391,682 93	\$68,691 32	\$8,370,325 21
24,000 00	686 00	24,000 00	23,990 95		9 05
	224 23	964 15	115 00		849 15
	4 32	554 23	54 00	500 28	
11,000 00	3 48	4 32		4 32	
	8 75	11,003 48	11,003 48		442 50
		644 20	201 70		
		969 17		969 17	
117 00		117 00	117 00		
20,000 00	31 50	20,031 50	15,448 07		4,583 43
	875 37	375 37	5 00		370 37
	785 79	1,688 03	362 50	1,325 53	
2,000 00		2,000 00	1,675 16		324 84
	725 00	776 17	598 23		177 94
	218 79	600 79		600 79	
13 10		13 10	13 10		
22,700 00		22,700 00	22,700 00		477 00
	77 00	477 00			
	131 92	131 92		131 92	
1,360 00	25 00	1,385 00	1,360 00	25 00	
820,000 00	11,486 88	331,486 88	300,222 31		31,264 07
	6,828 38	68,411 44	31,422 87		36,988 57
	6,462 15	6,994 05	3,298 42	3,695 63	
208 26	125 79	334 05	208 26	125 79	
335,000 00	1,407 76	336,407 76	321,709 24		14,698 52
	2,887 49	21,070 79	18,541 16		2,529 63
	593 80	923 08	329 28	593 80	
	201 56	201 56		201 56	
50,000 00	387 96	50,387 96	44,924 00		3,463 96
	1,747 32	8,830 19	2,277 13		6,553 06
		12,844 79		12,844 79	
25,000 00	229 30	25,229 30	14,226 83		11,002 47
		8,153 96		8,153 96	
20,600 00	1,145 04	21,745 04	21,745 04		7,647 56
40,000 00		40,000 00	32,352 44		1,122 43
	901 24	5,287 57	4,165 14		
	216 42	216 42		216 42	
16,800 00	2,801 98	19,601 98	18,211 85		1,390 13
	19 56	19 56	19 56		
697 81		697 81	697 81		
	3 33	3 33		3 33	
	172 30	200 29		200 29	
4,300 00		4,300 00	3,436 72		863 28
	635 96	752 84			752 84
	95 54	95 54		95 54	
1,099 53		1,099 53	1,099 53		
271 16		271 16	271 16		
20,000 00		20,000 00	19,898 52		101 48
	323 02	6,397 03	5,635 67		761 36
		239 57		239 57	
5,000 00	263 46	5,263 46	5,263 46		
	431 51	431 51	300 37	131 14	
	1,046 39	1,046 39			1,046 39
2,800 00		2,800 00	2,700 99		99 01
8,000 00	96 07	8,096 07	7,399 27		696 80
	248 64	273 00			373 00
		1,270 67		1,270 67	
	1 59	1 59		1 59	
92,000 00	787 56	92,787 56	89,112 68		3,674 70
	2,722 56	42,435 82	9,015 10		33,420 72
	1,716 03	58,221 05	628 49	57,592 56	
30 33	530 61	560 94	30 33	530 61	
2,041 67		2,041 67	2,041 67		9 80
11,000 00		11,000 00	11,000 00		870 00
15,500 00		13,500 00	13,490 20		
		870 00			
		2,574 39		2,574 39	
25,000 00	393 89	25,393 89	22,416 18		2,977 71
	100 57	6,995 83	3,545 11		3,450 72
7,295,410 64	216,309 96	12,187,001 71	3,482,964 09	160,719 92	8,543,317 70

STATEMENT of the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1880.
		Vol.	Page or section.	
INTERIOR—INDIANS AND PENSIONS—Continued.				
Brought forward				\$4, 675, 281 11
Supply of Gross Ventries in Montana	1879			4, 259 19
Support of Indians of Central Superintendency	1881	21	129	
Do	1880			477 23
Do	1879			573 61
Support of Indians at Fort Peck Agency	1881	21	129	
Do	1880			1, 487 86
Do	1879			29, 601 51
Do	1878*			
Support of Indians in Idaho	1881	21	130	
Do	1880			3, 580 10
Do	1879			5, 475 62
Support of Indians on the Malheur Reservation	1881	21	130	
Do	1880			8, 025 27
Do	1879			1, 118 86
Support of Indians in Southeastern Oregon	1881	21	130	
Do	1880			555 35
Do	1879			4, 220 00
Support of Kansas Indians	1881	21	129	
Do	1879			424 42
Support of Kickapoos	1881	21	118	
Do	1880			226 65
Do	1879			494 87
Do	1878*	21	431	
Support of Klamaths and Modocs	1881	21	120	
Do	1879			636 10
Do	1878*			
Support of Makahs	1881	21	129	
Do	1879			205 00
Do	1880			
Support of Mixed Shoshonees, Bannocks, and Sheepsters	1881	21	129	
Do	1880			6, 662 66
Do	1879			875 21
Support of Modocs in Indian Territory	1881	21	129	
Do	1880			342 71
Do	1879			1, 061 82
Do	1878*			
Support of Molels	1881	21	121	
Do	1880			1, 304 00
Do	1879			906 35
Support of Navajoes	1881	21	121	
Do	1880			31, 001 66
Do	1879			36, 811 53
Support of Nez Percés	1881	21	121	
Do	1880			266 50
Do	1879			2, 503 78
Support of Nez Percés (transfer account)	1878*	18	418	
Support of Nez Percés of Joseph's band	1881	21	129	
Do	1880			2, 339 74
Support of Northern Cheyennes and Arapahoes	1881	21	122	
Do	1880			4, 021 66
Do	1879			1, 392 87
Do	1878*			
Support of Pawnees	1881	21	123	
Do	1880			2, 378 36
Do	1879			4, 031 78
Do	1878*			
Support of Pawnees (transfer account)	1878*	18	418	
Support of Poncas	1881	21	123	
Do	1880			10, 360 27
Do	1879			6, 243 77
Do	1878*			
Support of Quapaws	1881	21	124	
Do	1880			758 86
Do	1879			463 79
Do	1878*			
Support of Qui-nai-elts and Quill-leh-utes	1881	21	129	
Do	1880			380 15
Do	1879			1, 346 52
Support of Sacs and Foxes of Missouri	1881	21	124	
Support of schools not otherwise provided for	1881	21	129	
Do	1880			461 69
Do	1879			272 34
Do	1878*			
Carried forward				4, 632, 964 96

* And prior years.

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$7,295,410 64	\$216,309 96	\$12,187,001 71	\$3,482,984 09	\$160,719 92	\$8,543,317 70
18,000 00	352 57	4,611 76		4,611 76	
	3,039 17	21,039 17	21,018 59		20 58
	211 20	688 43	688 43		
	14 35	587 96	96 08	491 88	
100,000 00	104 90	100,104 90	87,888 92		12,215 98
	778 73	2,266 59	1,549 34		717 25
		29,601 51		29,601 51	
	30	30		30	
20,000 00	2,932 64	22,932 64	22,045 40		887 24
	911 09	4,491 19	3,672 00		819 19
	60 17	5,525 79		5,525 79	
15,000 00	577 56	15,577 56	10,309 12		5,268 44
	2,801 14	10,826 41	2,264 67		8,561 74
		1,118 86		1,118 86	
5,000 00		5,000 00	5,000 00		
	79 33	634 68			634 68
		4,230 00		4,230 00	
8,000 00		8,000 00	8,000 00		
	173 89	598 31		598 31	
5,000 00	58 74	5,058 74	5,058 74		
	365 21	601 86	253 65		348 21
		494 87		494 87	
46 27		46 27	46 27		
11,700 00		11,700 00	11,607 03		92 97
	224 30	860 40		860 40	
	99 02	99 02		99 02	
7,000 00	49 29	7,049 29	6,639 22		410 07
		205 00		205 00	
	20 38	20 38			20 38
25,000 00	471 16	25,471 16	19,867 60		5,603 56
	985 53	7,678 19	2,239 02		5,438 87
	24 40	899 61	216 55	683 06	
5,000 00	1,052 05	6,052 05	5,991 78		60 27
	268 50	611 21	507 71		103 50
	04	1,051 86		1,051 86	
	410 44	410 44		410 44	
3,000 00		3,000 00	2,146 00		854 00
		1,304 00	633 33		670 67
		908 85		908 85	
28,000 00	395 32	28,395 32	27,455 84		940 28
	3,593 32	34,594 98	4,870 82		29,724 66
		36,811 53		36,811 53	
4,500 00		4,500 00	3,885 00		615 00
	224 32	492 82		492 82	
		2,503 78		2,503 78	
100 00		100 00	100 00		
15,000 00	2,999 96	17,999 96	17,513 95		486 01
	806 54	3,146 28	2,502 62		643 66
53,000 00		53,000 00	44,887 51		8,312 49
	746 98	4,768 67	4,529 88		238 79
	754 55	2,147 42		2,147 42	
	7 02	7 02		7 02	
20,000 00	1,000 00	21,000 00	20,994 73		5 27
	726 51	3,104 87	480 12		2,624 75
		4,031 76	225 00	3,806 76	
2,514 87		2,514 87	2,514 87		
45,000 00	271 83	45,271 83	31,050 56		14,221 27
	617 67	10,977 94	1,621 14		9,356 80
		6,243 77		6,243 77	
	10	10		10	
1,060 00		1,060 00	633 83		426 17
		758 86	667 00		91 86
		463 79		463 79	
	115 40	115 40		115 40	
6,000 00		6,000 00	6,000 00		
	122 60	502 75			502 75
		1,246 52		1,246 52	
200 00		200 00	200 00		
75,000 00	11,046 79	86,046 79	86,046 79		
	1,339 59	1,631 48	160 27		1,671 21
	545 88	818 22	20 00	798 22	
	638 25	638 25		638 25	
7,768,581 78	258,318 69	12,879,755 45	3,956,862 97	266,493 89	8,656,398 59

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balance of appropriations. July 1, 1880.
		Vol.	Page or section.	
INTERIOR—INDIANS AND PENSIONS—Continued.				
Brought forward				\$4,852,904 98
Support of schools for Otoes and Missourias (reimbursable)	1880			2,693 83
Support of Shoshones and Bannocks.	1881	21	125	
Do	1880			11,514 30
Do	1879			3,737 67
Do	1878*			
Support of Sioux of different tribes, including Santee Sioux of Nebraska	1881	21	126	
Do	1880			305,769 17
Do	1879			163,295 55
Do	1878*	21	431	
Support of Sioux of different tribes, including Santee Sioux of Nebraska (transfer account)	1878*	18	418	
Support of Sioux, Yankton tribe	1881	21	127, 131	
Do	1880			8,287 63
Do	1879			
Support of Sisseton, Wahpeton, Medawakenton, and Wah-pakoia bands of Sioux.	1873*			
Support of S'Klallams	1881	21	129	
Do	1879			500 19
Do	1880			
Support of Tabeguache, Muache, Capote, Weeminuche, Yampa, Grand River, and Uintah bands of Utes	1881	21	128, 422	
Do	1880			7,073 91
Do	1879			2,413 79
Support of Tonkawas at Fort Griffin	1881	21	129	
Do	1878*			
Support of Utahs, Tabeguache band	1881	21	127	
Do	1880			380 00
Support of Walla Walla, Cayuse, and Umatilla tribes	1881	21	129	
Do	1880			1,620 00
Do	1879			1,036 10
Support of Wichitas and other affiliated bands	1881	21	129	
Do	1880			88 68
Do	1879			15 88
Do	1878*			
Support of Yakamas	1881	21	129	
Do	1880			800 00
Do	1879			3,042 54
Support of Hualapai Apaches in Arizona	1881	21	421	
Subsistence and clothing destitute Indians in Southern Superintendency	1873*			
Support of confederated bands of Utes	1880	21	205	
Support of Chippewas, Pillager, and Lake Winnebagoish bands	1878*	21	430	
Do	1879			
Do	1880			
Additional clothing, Indian service	1881	21	131	
Commission to negotiate the removal of the Utes in Colorado	1879			382 86
Expenses of special agents for Miamies of Indiana	1881	21	434	
Expenses of Indian Commissioners	1880	21	277	
Do	1880			998 19
Do	1879			447 06
Expenses of the Ute Commission, act June 15, 1880.	1881	21	453	19,500 00
Expenses of holding a general council of Indians in Indian Territory.	1875 } 1876 }			865 00
Gratuity to certain Ute Indians	1876 }	21	204	
Payment to the Osage Indians for ceded lands embraced in the Osage Reservation in the State of Kansas		21	291, 292	
Payment to Flatheads, removed to Jack's Reservation, Montana (reimbursable)	1881	21	128	
Negotiating treaties with Indians of Upper Missouri and Platte Rivers.	1873*			
Maintenance and education of Cathrine and Sophia Germain	18	424		2,061 61
Maintenance and education of Helen and Helois Lincoln	16	377		5,167 50
Maintenance and education of Adelaide and Julia German	20	100		5,125 00
Payment to Potawatomies (citizens)				5,269 45
Payment to William Mathewson, of Kansas	21	433		
Payment to old settlers or Western Cherokees (no limit)				449 30
Payment to Arthur J. Carrier, late Indian agent Ponca Agency	21	422		
Payment to C. C. O'Keefe, act June 16, 1880				800 00
Payment to confederated bands of Utes (per capita)	21	205		
Carried forward				5,406,389 21

* And prior years.

PRIATIONS UNEXPENDED June 30, 1880, *fo.*—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate avail- able for the fis- cal year ending June 30, 1881.	Payments dur- ing the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of ap- propriations June 30, 1881.
\$7,768,531 78	\$258,318 69	\$12,879,755 45	\$3,956,862 97	\$266,493 89	\$8,656,898 59
49,437 00	470 69	3,164 52	3,164 52		
	180 61	49,617 61	45,331 67		4,285 94
	1,738 89	13,253 19	7,084 83		6,168 86
	574 29	4,311 96		4,311 96	
	80 43	80 43		80 43	
1,382,300 00	5,638 77	1,387,938 77	1,094,906 69		293,032 08
	8,075 10	313,844 27	312,551 92		1,292 35
	122 57	163,418 12	3,686 73	159,731 39	
936 73	34 53	971 26	936 73	34 53	
116 00	114 48	230 48	230 48		
47,592 90	2,604 72	50,197 62	48,922 51		1,275 11
	1,607 13	9,894 78	9,433 83		460 85
	52 97	52 97		52 97	
	443 10	443 10		443 10	
8,000 00		8,000 00	7,541 82		458 18
		500 19		500 19	
	4 34	4 34			4 34
88,020 00	156 38	88,176 38	83,798 16		4,378 22
	1,275 92	8,348 93	6,806 98		1,541 95
	381 32	2,785 11	66 35	2,728 76	
4,800 00		4,800 00	4,800 00		
	50 00	50 00		50 00	
720 00		720 00			20 00
		360 00	340 00		308 55
14,000 00		14,000 00	13,691 45		1,620 00
	1,845 00	3,465 00	1,845 00		
	500 00	1,536 10		1,536 10	
20,000 00	9,949 15	29,949 15	25,131 78		4,817 37
	661 44	750 12	9 75		740 37
	479 89	495 77		495 77	
	412 64	412 64		412 64	
22,000 00	2,708 37	24,708 37	22,186 52		2,521 85
		300 00			300 00
		3,042 54		3,042 54	
15,000 00		15,000 00	9,497 31		5,502 69
	1,016 00	1,016 00		1,016 00	
12,000 00		12,000 00	12,000 00		
24 14		24 14	24 14		
	731 25	731 25		731 25	
	1,025 04	1,025 04			1,025 04
45,000 00		45,000 00	45,000 00		
		382 86	140 00	242 86	
2,500 00		2,500 00	512 00		1,988 00
10,000 00		10,000 00	7,500 00		2,500 00
	782 02	1,780 21			1,780 21
		447 06	210 00	237 06	
15,000 00	3,852 62	38,352 62	32,533 20		5,819 42
		865 00	860 23	4 77	
4,000 00		4,000 00	2,000 00		2,000 00
1,084,449 64		1,084,449 64	848,365 76		236,083 88
5,000 00		5,000 00	5,000 00		
	406 00	406 00		406 00	
125 00		2,816 61	191 61		2,625 00
250 00		5,437 50	218 75		5,218 75
250 00		5,375 00	250 00		5,125 00
		5,289 45			5,289 45
2,954 00		2,954 00	2,294 21	659 79	
		449 30			449 30
2,805 15		2,805 15	2,762 60	42 55	
		800 00	800 00		
15,000 00		15,000 00	15,000 00		
10,620,812 34	806,294 35	16,333,496 00	6,635,210 10	443,254 55	9,253,081 35

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1880.
		Vol.	Page or section.	
INTERIOR—INDIANS AND PENSIONS—Continued.				
Brought forward				\$5,406,389 31
Payment to Ute Indians for individual impro		21	205	
Removal of Pawnee Indians (reimbursable)				12,237 33
Reimbursement to Osages for losses sustained.				
Removal of Nez Percés of Joseph's band	1879			
Removal of Poncas	1879			939 72
Removal of Sioux of Mississippi beyond limits of any State.	1873*			
Removal of Utes in Colorado	1880			20,000 00
Removal of Utes and Apaches from Cimmaron, New Mexico.	1879			1,726 96
Removal of the Utes from White River, Colorado	1879			5,745 63
Removal and support of confederated bands of Utes.	21	205		
Salary of Ouray, head chief of the Ute Nation	1881	21	131	
Do	1880			250 00
Surveying Sioux Indian lands in Dakota	1880			6,852 31
Statistics and historical data respecting Indians of the United States	1878*			
Wagon roads for the Ute Reservation, Colorado.	1879			1,500 00
Vaccination of Indians	1881	21	116	
Do	1880			308 00
Do	1879			401 00
Payment of indemnity to Poncas		21	422	
Payment to creditors of Upper and Lower bands of Sioux Indians		21	431	
Relief of Henry A. Webster, V. B. McCollam, and A. Colby, of Washington Territory (pre-emption in the Makah Reservation)				302 90
Relief of Judith Brown, act approved May 31, 1880	21	121		
Relief of Redick McKee, act March 3, 1877	19	541		
Relief of Dodd, Brown & Co., of Saint Louis, Mo., act March 3, 1881.	21	116		
Relief of Edward T. Brownell	21	121		
Army pensions	1881	21	60,350	
Do	1880			357 53
Do	1879	20	469	506,803 31
Army pensions (transfer account)	1878*			
Army pensions	1877*			1,290 59
Army pensions	1881	21	60	
Pay and allowances, Army pensions.	1880			6,567 64
Do	1881	21	60,350	
Fees of examining surgeons, Army pensions	1880			111,340 00
Do	1878*			
Compensation to agents, Army pensions	1880			684 00
Printing pension checks	1880			947 09
Do	1879			
Arrears of Army pensions.	{	20	469	}
Fees for vouchers, arrears of Army pensions	21	150		
Arrears of Navy pensions	21	469		
Fees for vouchers, arrears of Navy pensions	21	469		
Navy pensions	1881	21	60,350	
Do	1880			
Do	1879			23,561 54
Do	1878*			
Pay and allowances, Navy pensions	1881	21	60	
Do	1880			521 61
Fees of examining surgeons, Navy pensions.	1881	21	60,350	
Do	1880			130 00
Navy pension fund				31,904 49
Total				6,140,780 96
MILITARY ESTABLISHMENT.				
Pay of mounted riflemen under Col. J. C. Fremont in 1846	1871*	20	130	
Pay of volunteers (Mexican war)	1871*	20	130	
Pay of Florida volunteers 1857 and 1858	1871*	20	130	
Pay of the Army	1877*			8,643 85
Do	1878*	20	130	
Pay of the Army (transfer account)	1878*			
Pay of the Army	1879			782,437 33
Do	1880			250,832 54
Do	1881	21	110	
Carried forward				1,052,082 78

* And prior years.

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$10,620,812 34	\$306,294 35	\$16,333,496 00	\$8,635,210 10	\$443,254 55	\$9,255,031 35
20,000 00		20,000 00			20,000 00
		12,237 33	4,049 19		8,188 14
	2,451 50	2,451 50			2,451 50
	1 04	1 04		1 04	
	180 40	939 72	478 00	467 72	
		180 40		180 40	
		20,000 00			20,000 00
		1,726 96		1,726 96	
		5,745 63		5,745 63	
350,000 00		350,000 00	33,502 73		316,497 27
1,000 00		1,000 00	148 91		851 09
	851 09	601 09	601 09		
		6,852 31	6,852 31		
	105 59	105 59		105 59	
500 00	183 75	1,500 00		1,500 00	
		693 75	598 09		95 66
		308 00	108 00		200 00
		401 00		401 00	
165,000 00		165,000 00	80,071 25		84,928 75
375 00		375 00	375 00		
		302 90		302 90	
66 09		66 09	66 09		
3,253 23		3,253 23	3,253 23		
58,659 46		58,659 46	58,659 46		
90 00		90 00			90 00
49,167,031 69	251,436 48	49,418,468 17	49,414,995 64		3,472 53
	616,557 73	616,915 26	1,088 05		615,827 21
736,173 34	2,191 79	1,245,168 44	278 00	1,244,890 44	
	75†	75	75		
	6,151 54	6,151 54		6,151 54	
		1,290 59	265 33		1,025 26
249,000 00	15,118 42	264,118 42	260,200 00		3,918 42
	18,378 30	24,065 94			24,965 94
128,000 00	6,565 00	134,565 00	132,900 00		1,665 00
	16,873 00	128,213 00			128,213 00
	63	63		63	
		664 00	664 00		
		947 09		947 09	
778,992 40	347,922 95	1,126,915 35	728,000 00		398,915 35
889 40	355 80	1,245 20	370 00		875 20
15,060 00	30,225 73	45,225 73	28,000 00		17,225 73
100 00	22 00	122 00	55 00		67 00
833,892 99	357,144 61	1,191,037 60	1,163 500 00		27,537 60
	6,344 54	6,344 54	84 00		6,260 54
	108 62	23,670 16		23,670 16	
4,000 00	548 13	548 13		548 13	
	500 07	4,500 07	3,750 00		750 07
	871 60	1,393 21			1,393 21
3,000 00	440 00	3,440 00	3,345 00		95 00
	525 30	655 30			655 30
		31,904 49			31,904 49
63,135,835 94	1,987,860 71	71,264,457 61	58,561,463 22	1,729,893 78	10,973,100 61
232 87		232 87	232 87		
183 86	47 30	231 16	183 86	47 30	
765 00		765 00	765 00		
		9,642 85	9,642 85		
13,314 92	12,606 74	25,921 66	13,314 92	12,606 74	
	681 40	681 40			
	6,727 34	789,184 67	8,133 13	781,051 54	
	185,236 22	445,168 80	77,521 27		367,647 53
11,548,601 55	226,750 72	11,775,352 27	11,770,849 84		4,502 43
11,563,098 20	432,049 72	13,047,180 68	11,881,325 14	793,705 58	372,149 96

† Transferred from War ledger.

‡ \$68.44 transferred from Interior ledger.

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations, July 1, 1880.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward.....				\$1, 052, 632 78
General expenses of the Army.....	1881	21	111	
Mileage of the Army.....	1881	{ 21	{ 130 110	
Traveling expenses of First Michigan Cavalry prior to July 1, 1878.....		20	130	
Traveling expenses of California and Nevada volunteers prior to July 1, 1878.....		20	130	
Pay of two regiments of regular troops.....	1871*			
Pay of Military Academy.....	1878			562 50
Do.....	1879			7, 972 46
Do.....	1880	20	130	1, 292 33
Do.....	1881	21	151	
Bounty to volunteers, their widows and legal heirs.....	1871*	20	130	93, 191 17
Bounty to volunteers, their widows and legal heirs (transfer account).....	1871*			
Payment of expenses under reconstruction acts.....	1871*			
Bounty to volunteers and regulars.....	1871*			
Bounty to Fifteenth and Sixteenth Missouri Cavalry Volun- teers, act June 16, 1880.....		20	130	
Pay, transportation, services, and supplies of Oregon and Washington volunteers in 1855 and 1856.....	1871*	20	130	8, 275 56
Support of Bureau of Refugees and Abandoned Lands.....	1871*			1 00
Collection and payment of bounty, prize money, and other claims of colored soldiers and sailors, 1881 and 1882, act March 3, 1881.....				4, 099 41
Collection and payment of bounty, prize money, and other claims of colored soldiers and sailors.....	1880			
Pay of two and three years' volunteers (transfer account).....	1871*			
Pay of two and three years' volunteers.....	1871*	20	130	48, 563 51
Subsistence of the Army.....	1877*			3, 368 95
Do.....	1878*	20	130	
Subsistence of the Army (transfer account).....	1878*			
Do.....	1879			28, 331 99
Do.....	1880			1, 081 85
Do.....	1881	21	111	
Regular supplies of the Quartermaster's Department.....	1877*			8, 611 11
Regular supplies of the Quartermaster's Department (trans- fer account).....	1378*			
Regular supplies of the Quartermaster's Department.....	1878	20	130	
Do.....	1879			79, 115 88
Do.....	1880			332, 278 67
Do.....	1881	21	111	
Incidental expenses, Quartermaster's Department (transfer account).....	1878*			
Incidental expenses, Quartermaster's Department.....	1878*	20	130	
Do.....	1878			21, 296 92
Do.....	1877*			7, 020 17
Do.....	1879			10, 248 81
Do.....	1880			13, 275 71
Do.....	1881	{ 20 21	{ 130 112	
Barracks and quarters.....	1877*			12, 236 06
Do.....	1878*	20	130	
Barracks and quarters (transfer account).....	1878*			
Barracks and quarters.....	1879			1, 378 31
Do.....	1880			9, 937 60
Do.....	1881	21	112	
Transportation of the Army and its supplies (reappropriated).....	1871*			335 00
Transportation of the Army and its supplies.....	1877*			61, 121 18
Do.....	1878*	20	130	
Transportation of the Army and its supplies (transfer account).....	1878*			
Transportation of the Army and its supplies.....	1879			41, 021 11
Do.....	1880	20	130	2, 257 26
Do.....	1881	21	112	
Transportation of the Army and its supplies, Pacific railroad.....	1878	20	130	
Do.....	1879	20	130	
Do.....	1880	20	130	
Transportation of officers and their baggage.....	1871*	20	130	167 82
Transportation of officers and their baggage (transfer account).....	1871*			
Horses for cavalry and artillery.....	1877*			5, 258 00
Do.....	1878*	20	130	
Do.....	1879			8, 604 40
Do.....	1880			6, 343 91
Carried forward.....				1, 869, 474 98

* And prior years.

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund, June 30, 1881.	Balances of appropriations, June 30, 1881.
\$11,563,088 20	\$432,049 72	\$13,047,180 68	\$11,881,325 14	\$798,705 58	\$372,149 96
551,198 45	2,201 78	553,400 18	544,200 00		9,200 18
240,000 00	840 56	240,840 56	239,500 00		1,840 56
198 50		198 50	198 50		
187 50		187 50	187 50		
	9 28	9 28		9 28	
		562 50	562 50		
		7,972 46	477 79	7,494 67	
260 04	5,792 51	7,344 88	251 19		7,093 69
219,594 28		219,594 28	188,000 00		31,594 28
238,429 51	9,225 39	340,846 07	331,620 68	9,225 39	
	200 00	200 00	200 00		
	86 15	86 15		86 15	
	31 64	31 64		31 64	
5,166 66		5,166 66	5,166 66		
6,958 53		15,234 09	15,234 09		
		1 00	1 00		
	1,495 61	5,595 02	2,000 00		3,595 02
	1,917 81	1,917 81			1,917 81
	600 27	600 27	600 27		
91,570 49	11,149 34	151,283 34	140,134 00	11,149 34	
		3,368 95	3,368 95		
2,212 44	359 60	2,572 04	2,212 44	359 60	
	228 99	228 99	228 99		
	633 66	28,965 65	147 25	28,818 40	
	41,677 75	42,759 60	20,184 15		22,575 45
2,250,000 00	127,958 70	2,377,958 70	2,377,956 68		2 02
		8,811 11	8,811 11		
	45 45	45 45	45 45		
8,859 52	49 07	8,908 59	8,559 42	40 07	300 10
	4,539 46	83,655 34	191 23	83,464 11	
	106,293 45	438,572 32	135,266 80		303,305 52
8,600,000 00	60,737 75	8,660,737 75	8,285,651 46		375,086 29
	628 30	628 30	628 30		
8,165 30	999 62	9,164 92	6,577 93	999 62	1,587 87
		21,298 92	21,298 92		
		7,020 17	7,020 17		
	1,148 84	11,397 65	7,981 11	3,416 54	
	9,008 34	22,284 05	9,987 91		12,616 14
1,015,280 00	76 40	1,015,336 40	1,005,772 24		9,564 16
		12,326 68	12,326 68		
12,335 17	241 13	12,576 30	12,335 17	241 13	
	77 00	77 00	77 00		
	1,249 66	2,627 97	334 12	2,293 85	
	16,008 92	25,946 52	6,703 92		19,242 60
880,000 00	21,116 30	901,116 30	900,371 67		744 63
		335 60	73 60	262 00	
		61,121 18	55,646 80		5,474 38
42,213 42	1,538 24	43,751 66	42,163 42	1,588 24	
	495 70	495 70	495 70		
	1,367 81	42,388 42	42,388 42		
125,000 00	125,822 27	253,079 53	55,464 98		197,614 55
4,000,000 00	3,870 36	4,003,870 36	3,987,197 12		16,673 24
		35,226 08	35,226 08		
35,226 08		73,466 45	73,466 45		
73,466 45		30,531 15	30,531 15		
80,531 15		254 32	230 58	23 74	
42 70	23 74	51 00	51 00		
	51 00	5,258 00	5,258 00		
3,566 00	27 20	3,593 20	3,566 00	27 20	
	209,52	8,814 01		8,814 01	
	2,961 78	9,205 69	150 00		9,055 69
25,003,560 39	995,045 52	27,868,080 89	25,515,287 69	952,059 56	1,400,733 64

\$94.11 transferred from Interior ledger. \$75 cents transferred to "Army pensions," Interior ledger

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1880.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward.....				\$1,809,474 98
Horses for cavalry and artillery.....	1881	21	112	
Clothing, camp and garrison equipage.....	1877*			4 15
Clothing, camp and garrison equipage (transfer account).....	1878*			
Clothing, camp and garrison equipage.....	1878*	20	130	
Do.....	1879			107,669 26
Do.....	1880			42 59
Do.....	1881	21	112	
Protection of Confederate cemetery, Johnson's Island.....				1,500 00
National Cemetery.....	1878			
Do.....	1879			41 26
Do.....	1880			4,141 10
Do.....	1881	21	267	
Removing remains of officers to National cemeteries.....	1879			4,900 00
Pay of superintendents of National cemeteries.....	1879			2,459 02
Do.....	1880			421 02
Do.....	1881	21	267	
Headstones for graves of soldiers in private cemeteries.....				152,027 49
Medical and Hospital Department.....	1877*			1,029 46
Do.....	1878	20	130	
Do.....	1879			40 63
Do.....	1880			27,214 30
Do.....	1881	21	113	
Artificial limbs.....	1878	20	130	
Artificial limbs (transfer account).....	1878*			
Artificial limbs.....	1879			10,305 25
Do.....	1880			49,947 00
Do.....	1881	{ 20 21	{ 130 270	}
Appliances for disabled soldiers.....	1879			2,887 00
Do.....	1880			
Do.....	1881	21	270	
Construction and repair of hospitals.....	1878*			
Do.....	1879			1,965 94
Do.....	1880			21 56
Do.....	1881	21	112	
Medical and Surgical History.....				13,657 05
Medical Museum and Library.....	1881	21	113	
Ordnance service.....	1878*			
Do.....	1879			37 89
Do.....	1880			
Do.....	1881	21	113	
Ordnance, ordnance stores, and supplies.....	1877*			66 00
Do.....	1878*	20	130	
Do.....	1879			533 29
Do.....	1880			
Do.....	1881	21	113	
Ordnance material, proceeds of sale.....		18	888	301,797 11
Manufacture of arms at national armories.....	1880			
Do.....	1881	21	113	
Arming and equipping the militia (transfer account).....		R. S.	1661	48,863 86
Arming and equipping the militia.....				96 84
Repairs of arsenals.....	1879			
Do.....	1880			
Do.....	1881	21	267	
Testing-machine.....	1881	21	113,269	
Tests of iron and steel.....	1878	{ 20	{ 130	}
Do.....	1879			
Armament of fortifications.....	1879			2,011 67
Do.....	1880			103,000 00
Do.....	1881	21	109,267	
Allowance to graduating classes, Military Academy.....	1879	{ 20	{ 130	}
Do.....	1880			
Current and ordinary expenses United States Military Academy.....	1878*			
Do.....	1879			
Do.....	1881	21	152	
Miscellaneous items and incidental expenses, Military Acad.....	1879			985 71
Do.....	1880			
Do.....	1881	21	153	
Buildings and grounds, Military Academy.....	1879			1 30
Do.....	1880			
Do.....	1881	21	153	
Carried forward.....				2,706,522 67

*And prior years.

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$25,003,560 39	\$995,045 52	\$27,868,060 89	\$25,515,287 69	\$952,059 56	\$1,400,733 64
200,000 00	3,790 43	203,790 43	198,671 75		5,118 68
	33 10	4 15	4 15		
67 00	1,079 76	33 10	33 10	1,079 76	
	713 95	108,383 21	67 00	108,383 21	
	97,018 45	97,061 04	18,195 52		78,865 52
1,000,000 00	78,273 98	1,078,273 98	1,053,247 63		25,026 35
		1,500 00		1,500 00	
	77 54	77 54		77 54	
	36 28	77 54			
	1,138 49	5,279 59	5,279 59		
100,000 00	5 84	100,005 84	95,119 58		4,885 76
		4,900 00		4,900 00	
		2,459 02		2,459 02	
	7 00	428 02			428 02
59,720 00		59,720 00	57,924 65		1,795 35
		152,027 49	25,000 00		127,027 49
		1,029 46	1,029 46		
1,072 30	1,477 59	2,549 89	1,072 30	1,477 59	
	54 59	95 22	80 75	14 47	
	5,494 04	32,708 34	30,690 10		2,018 24
200,000 00	35,218 60	235,218 60	215,755 46		19,463 14
138 40	3,476 90	3,615 30	138 40	3,476 90	
	157 84	157 84	157 84		
		10,305 25	89	10,304 86	
		49,947 00	40 78		49,906 22
450,000 00		450,000 00	440,173 28		9,826 72
		2,887 00		2,887 00	
	760 00	760 00	50 00		710 00
8,000 00		3,000 00	1,000 00		2,000 00
	149 70	149 70		149 70	
	7 85	1,973 89		1,973 89	
	669 80	690 80			690 80
75,000 00	3,453 28	78,453 28	78,404 22		49 06
		13,657 05	13,657 05		
10,000 00		10,000 00	10,000 00		
	10 43	10 43		10 43	
	55	28 44		38 44	
	36 13	36 13	20 95		15 18
110,000 00		110,000 00	110,000 00		
		66 00	66 00		
243 55	75 52	319 07	243 55	75 52	
		533 29		533 29	
	212 36	212 36			212 36
310,000 00		310,000 00	310,000 00		
55,028 70	2 80	356,828 61	75,000 00		281,828 61
	5 00	5 00			5 00
300,000 00		300,000 00	300,000 00		
	188 00	188 00		188 00	
200,000 00	34,948 17	283,812 03	273,898 35		9,913 68
		96 84		96 84	
	75 29	75 29			75 29
40,000 00		40,000 00	40,000 00		
15,000 00		15,000 00	15,000 00		
2,400 00		2,400 00	2,400 00		
		2,011 67		2,011 67	
	32	103,000 32	65,199 52		37,800 80
405,000 00		405,000 00	66,836 20		838,163 80
		3,136 32	3,136 32		
3,136 32					
	2,729 65	2,729 65		2,729 65	
	2,973 19	2,973 19		2,973 19	
46,750 00		46,750 00	46,750 00		
		365 71		365 71	
	484 22	484 22			484 22
12,890 00		12,890 00	12,890 00		
		1 30		1 80	
	08	08			08
37,000 00		37,000 00	37,000 00		
28,640,006 66	1,269,881 34	32,616,410 67	29,119,599 12	1,099,767 54	2,397,044 01

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1898.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward				\$2, 706, 522 67
Springfield Arsenal, Springfield, Mass	1881	21	267	
Washington Arsenal, District of Columbia	1881	21	267	
Rock Island Arsenal, Rock Island, Ill.	1879			55
Do	1881	21	267	
Benicia Arsenal, Benicia, Cal.	1881	21	267	
Rock Island bridge, Rock Island, Ill.	1881	21	267, 192	
Indianapolis Arsenal, Indianapolis, Ind.	1881	20	130	
Protecting piers at Rock Island bridge, Rock Island, Ill.	1878			
Fort Scammel, Maine				181 30
Batteries in Portsmouth Harbor, New Hampshire				916 75
Fort at Lazaretto Point, Maryland				13, 000 00
Fort Brown, Texas				25, 000 00
Fort Duncan, Texas				10, 000 00
Ringgold Barracks, Texas		21	269	10, 000 00
Powder depot	1881	21	113	
Engineer depot at Willeta Point, N. Y.	1881	21	113	
Preservation and repair of fortifications	1878*			
Do	1879			58 08
Do	1880			305 00
Do	1881	21	109	
Torpedoes for harbor defenses	1881	21	110	
Contingencies of fortifications				2, 618 99
Improving harbor at—				
Portland, Me.				40, 000 00
Belfast, Me.	21		180	
Improving Richmond Island Harbor, Maine	21		180, 468	
Improving harbor at—				
Rockland, Me.	21		186	
Richmond, Me.	21		481	
Portsmouth, N. H.	21		180	
Burlington, Vt.	21		180	5, 000 00
Swanton, Vt.	21		180	
Boston, Mass.	21		182	
Provincetown, Mass.	21		181, 469	
Plymouth, Mass.	21		180	2, 500 00
Scituate, Mass.	21		190	
Newburyport, Mass.	21		184	
Nantucket, Mass.	21		180	
Little Narragansett Bay, R. I.	21		184	
Block Island, R. I.	21		190	
Bridgeport, Conn.	21		180	
New Haven, Conn.	21		180	
Norwalk, Conn.	21		180	
Stonington, Conn.	21		190	500 00
Milford, Conn.	21		180	
Southport, Conn.	22		180	
Buffalo, N. Y.	21		181	90, 000 00
Charlotte, N. Y.	21		181	
Improving Echo Harbor, New Rochelle, N. Y.	21		181	2, 000 00
Improving Flushing Bay, New York	21		186	
Improving Great Sodus Bay, N. Y.	21		186	
Improving Little Sodus Bay, N. Y.	21		186	
Improving harbor at—				
Oak Orchard, N. Y.	21		186	
Port Chester, N. Y.				1, 950 00
Oswego, N. Y.	21		186	15, 000 00
Plattsburg, N. Y.	21		186	2, 000 00
Port Jefferson, N. Y.	21		186	
Wilson, N. Y.	21		191	
Pultneyville, N. Y.	21		186	
Dunkirk, N. Y.	21		181	4 00
Waddington, N. Y.	21		191	
Sheephead Bay, N. Y.	21		186	
Canarsie Bay, N. Y.	21		186	
Olcott, N. Y.	20		469	
Erie, Pa.	21		181	26, 000 00
Improving ice-harbor at Marcus Hook, Pa.	21		192	
Removing obstructions from harbor Delaware Breakwater				15, 500 00
Constructing pier in Delaware Bay, near Lewes, Del.	21		181, 470	
Improving ice-harbor at New Castle, Del.	21		181	
Improving harbor at—				
Wilmington, Del.	21		181, 480	
Baltimore, Md.	21		181	105, 000 00
Carried forward				3, 074, 057 34

*And prior years.

PRIATIONS UNEXPENDED June 30, 1890, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$28,040,006 68	\$1,269,881 34	\$22,616,410 67	\$29,119,599 12	\$1,099,767 54	\$2,397,044 01
15,000 00		15,000 00	15,000 00		
2,000 00		2,000 00	2,000 00		
		55		55	
262,000 00		262,000 00	262,000 00		
10,000 00		10,000 00	10,000 00		
10,000 00		10,000 00	10,000 00		
1,118 43		1,118 43	1,118 43		
	276 01	276 01		276 01	
		181 20			181 20
		916 75			916 75
		13,000 00			13,000 00
		25,000 00			25,000 00
		10,000 00			10,000 00
10,528 19		20,528 19	20,500 00		28 19
50,000 00		50,000 00	50,000 00		
5,000 00		5,000 00	5,000 00		
	15 52	15 52		15 52	
		58 08		58 08	
	149 86	454 86	451 65		3 21
100,000 00		100,000 00	100,000 00		
50,000 00		50,000 00	50,000 00		
		2,618 99			2,618 99
		40,000 00	15,000 00		25,000 00
3,000 00		3,000 00			3,000 00
6,000 00		6,000 00	4,000 00		2,000 00
20,000 00		20,000 00	10,000 00		10,000 00
10,000 00		10,000 00	1,000 00		9,000 00
25,000 00		25,000 00	3,000 00		17,000 00
10,000 00		15,000 00	12,000 00		3,000 00
2,500 00		2,500 00	1,000 00		1,500 00
75,000 00		75,000 00	54,000 00		21,000 00
5,500 00		5,500 00	1,500 00		4,000 00
10,000 00		12,500 00	8,500 00		4,000 00
7,500 00		7,500 00	2,500 00		5,000 00
50,000 00		50,000 00	15,000 00		35,000 00
50,000 00		50,000 00	80,000 00		20,000 00
5,000 00		5,000 00	5,000 00		
6,000 00		6,000 00	6,000 00		
10,000 00		10,000 00	10,000 00		
15,000 00		15,000 00	15,000 00		
5,000 00		5,000 00	5,000 00		
25,000 00		25,500 00	25,500 00		
5,000 00		5,000 00	5,000 00		
2,500 00		2,500 00	2,500 00		
90,000 00		180,000 00	75,000 00		105,000 00
5,000 00		5,000 00	5,000 00		
3,000 00		5,000 00			5,000 00
15,000 00		15,000 00	15,000 00		
3,000 00		3,000 00			3,000 00
20,000 00		20,000 00			20,000 00
500 00		500 00			500 00
		1,950 00			1,950 00
90,000 00		105,000 00	51,000 00		54,000 00
1,000 00		3,000 00	3,000 00		
3,000 00		3,000 00	3,000 00		
10,000 00		10,000 00	3,000 00		
3,000 00		3,000 00			7,000 00
10,000 00		10,004 00			8,000 00
3,000 00		3,000 00	2,000 00		8,004 00
3,000 00		3,000 00			3,000 00
10,000 00		10,000 00			8,000 00
3,000 00		3,000 00	10,000 00		
25,000 00		51,000 00	21,000 00		2,000 00
25,000 00		35,000 00	25,000 00		30,000 00
		15,500 00			10,000 00
20,000 00		20,000 00	15,000 00		15,500 00
3,000 00		3,000 00	3,000 00		5,000 00
60,000 00		60,000 00	11,500 00		48,500 00
100,000 00		205,000 00	70,000 00		135,000 00
30,019,163 28	1,270,322 73	34,363,543 35	30,195,669 20	1,100,117 70	3,067,756 45

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1880.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward.....				\$2, 074, 057 34
Improving harbor at—				
Breton Bay, Leonardtown, Md.....	21	181		
Cambridge and Pocomoke River, Maryland.....				2, 500 00
Annapolis, Md.....	21	185		
Entrance of Saint Jerome Creek, Maryland.....	21	482		
Washington and Georgetown, D. C.....	21	181		30, 000 00
Norfolk, Va.....	21	181		20, 000 00
Onancock, Va.....	21	181		
Charleston, S. C.....	21	181		208, 000 00
Sullivan's Island, South Carolina.....	21	192		
Savannah, Ga.....	21	181		90, 000 00
Brunswick, Ga.....	21	181		19, 000 00
Cedar Keys, Fla.....	21	181		5, 000 00
Pensacola, Fla.....	21	181		13, 000 00
Apalachicola, Fla.....	21	186		
Tampa Bay, Fla.....	21	186		
Mobile, Ala.....	21	181		95, 000 00
Improving harbor and Mississippi River near Vicksburg, Miss.....	21	181		
Improving Tchula Lake, Mississippi.....	21	481		
Improving harbor at—				
New Orleans, La.....	21	182		57, 500 00
Galveston, Tex.....	21	182		15, 000 00
Brazos Santiago, Tex.....	21	192		
Ashtabula, Ohio.....	21	182		6, 800 00
Cleveland, Ohio.....	21	182		91, 000 00
Improving ice harbor at mouth of Muskingum River, Ohio.....	21	182		15, 000 00
Improving harbor at Port Clinton, Ohio.....	21	182		5, 400 00
Improving harbor of refuge near Cincinnati, Ohio.....				9, 578 07
Improving harbor at—				
Sandusky City, Ohio.....	21	182		
Toledo, Ohio.....	21	182		5, 700 00
Black River, Ohio.....		182		
Conneaut, Ohio.....		182		
Fairport, Ohio.....		182		
Huron, Ohio.....		182		
Vermillion, Ohio.....		182		
Michigan City, Ind.....	21	182, 471		
Calumet, Ill.....	21	182, 471		
Chicago, Ill.....	21	182		
Improving Galena Harbor and River, Illinois.....	21	182		
Improving harbor at—				
Rock Island, Illinois.....	21	192		
Waukegan, Ill.....	21	192		
Improving ice harbor at Saint Louis, Mo.....	21	192		
Improving harbor and Mississippi River, at Memphis, Tenn.....	21	182		12, 000 00
Improving Eagle Harbor, Michigan.....				4, 000 00
Improving harbor at—				
Au Sable, Mich.....	21	182, 471		2, 000 00
New Buffalo, Mich.....				5, 000 00
Improving entrance to Sturgeon's Bay Canal, Michigan.....				17, 000 00
Improving harbor at—				
Black Lake, Mich.....	21	182, 471		
Charlevoix, Mich.....	21	182		
Cheboygan, Mich.....	21	182		
Frankford, Mich.....	21	184, 471		
Grand Haven, Mich.....	21	182		
Improving ice harbor of refuge at Bell River, Mich.....	21	472		
Improving harbor of refuge, Lake Huron, Michigan.....	21	182		55, 000 00
Improving harbor at—				
Ludington, Mich.....	21	182		2, 000 00
Manistee, Mich.....	21	182		6, 000 00
Marquette, Mich.....	21	182		3, 500 00
Monroe, Mich.....	21	183		
Muskegon, Mich.....	21	183		2, 500 00
Ontonagon, Mich.....	21	183		5, 000 00
Pentwater, Mich.....	21	183		
Improving harbor of refuge at Portage Lake, Mich.....	21	183		
Improving harbor of refuge, Grand Marais, Mich.....	21	190		
Improving harbor at—				
Saint Joseph, Mich.....	21	183		1, 000 00
Saugatuck, Mich.....	21	183		
South Haven, Mich.....	21	183		2, 000 00
White River, Mich.....	21	183, 471		1, 000 00
Carried forward.....				3, 880, 885 41

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations June 30, 1881.
\$30,019,163 28	\$1,270,322 73	\$34,363,543 35	\$30,195,669 20	\$1,100,117 70	\$3,067,756 45
3,000 00		3,000 00	3,000 00		
5,000 00		2,500 00			2,500 00
8,500 00		5,000 00	500 00		4,500 00
40,000 00		6,500 00	6,500 00		
50,000 00		70,000 00	11,000 00		59,000 00
5,000 00		70,000 00	55,000 00		15,000 00
170,000 00		5,000 00	5,000 00		
5,000 00		378,000 00	225,000 00		153,000 00
65,000 00		5,000 00	5,000 00		
10,000 00		155,000 00	50,048 75		104,951 25
15,000 00		28,000 00	10,000 00		19,000 00
40,000 00		20,000 00	15,500 00		4,500 00
10,000 00		53,000 00	3,000 00		50,000 00
10,000 00		10,000 00	10,000 00		
125,000 00		10,000 00	10,000 00		
20,000 00		220,000 00	30,000 00		190,000 00
3,000 00		20,000 00	20,000 00		
		3,000 00	1,500 00		1,500 00
75,000 00		132,500 00	17,500 00		115,000 00
175,000 00	2 00	190,002 00	170,000 00		20,002 00
25,000 00		25,000 00	5,000 00		20,000 00
20,000 00		28,800 00	16,800 00		10,000 00
125,000 00		218,000 00	81,000 00		135,000 00
50,000 00		65,000 00	45,000 00		20,000 00
5,000 00		10,400 00	10,400 00		
		9,878 07	9,878 07		
12,500 00		12,500 00	12,500 00		
30,000 00		35,700 00	35,700 00		
1,000 00		1,000 00			500 00
6,000 00		6,000 00	100 00		5,900 00
3,000 00		3,000 00			3,000 00
3,000 00		3,000 00			1,000 00
2,000 00		2,000 00	2,000 00		
100,000 00		100,000 00	50,500 00		49,500 00
50,000 00		50,000 00	30,000 00		20,000 00
145,000 00		145,000 00	70,000 00		75,000 00
12,000 00		12,000 00	12,000 00		
6,000 00		6,000 00	6,000 00		
15,000 00		15,000 00	3,000 00		12,000 00
50,000 00		50,000 00			50,000 00
15,000 00		27,000 00	27,000 00		
		4,000 00	500 00		3,500 00
13,000 00		15,000 00	12,000 00		3,000 00
		5,000 00	1,500 00		3,500 00
		17,000 00	17,000 00		
12,000 00		12,000 00	8,000 00		4,000 00
10,000 00		10,000 00	10,000 00		
6,000 00		6,000 00	6,000 00		
15,000 00		15,000 00	6,000 00		9,000 00
50,000 00		50,000 00	20,000 00		30,000 00
7,000 00		7,000 00	1,000 00		6,000 00
75,000 00		130,000 00			65,000 00
8,000 00		10,000 00	65,000 00		
10,000 00		16,000 00	10,000 00		
1,000 00		4,500 00	11,000 00		5,000 00
2,000 00		2,000 00	2,500 00		2,000 00
7,500 00		10,000 00	2,000 00		
15,000 00		20,000 00	10,000 00		
4,000 00		4,000 00	19,000 00		1,000 00
10,000 00		10,000 00	4,000 00		
10,000 00		10,000 00	10,000 00		
		10,000 00	2,500 00		7,500 00
8,000 00		9,000 00	9,000 00		
5,000 00		5,000 00	8,000 00		
5,000 00		7,000 00	7,000 00		2,000 00
12,500 00		13,500 00	8,000 00		5,500 00
31,813,163 28	1,270,324 73	36,964,322 42	31,517,596 03	1,100,117 70	4,346,609 70

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations. July 1, 1880.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward				\$3,880,835 41
Improving harbor at—				
Manistique, Mich.	21	183		
Sebewaing, Mich.	21	192		
Ahnapee, Wis.	21	183, 472		2,000 00
Green Bay, Wis.	21	183, 472		
Kenosha, Wis.	21	183		
Maulitowoc, Wis.	21	183		3,500 00
Menomonie, Wis.	21	183, 472		
Milwaukee, Wis.	21	183		
Racine, Wis.	21	183		
Sheboygan, Wis.	21	183		1,000 00
Dredging Superior Bay, Wisconsin	21	183		4,000 00
Improving harbor of refuge at entrance of Sturgeon's Bay Canal, Wisconsin	21	183, 472		
Improving harbor at—				
Two Rivers, Wis.	21	183		5,000 00
Port Washington, Wis.	21	183		
Burlington, Iowa	21	183		7,000 00
Muscatine, Iowa	21	183		
Improving harbor of refuge, Milwaukee Bay, Wisconsin	21	473		
Improving harbor at—				
Duluth, Minn.	21	183		5,000 00
Grand Marais, Minn.	21	183		2,000 00
San Francisco, Cal.				1,500 25
Oakland, Cal.	21	192		152,000 00
Wilmington, Cal.	21	189, 472		
Yaquina Bay, Oregon	21	193, 481		
Improving Kennebunk River, Maine	21	183, 472		
Improving Saint Croix River, Maine				34,000 00
Improving breakwater Saint Croix River, near Calais, Me.	21	480		
Improving Lubec Channel, Maine	21	181		
Improving Gut opposite Bath, Me.	21	181		
Improving Cathance River, Maine	21	182		
Improving Exeter River, New Hampshire	21	183		
Improving Lamprey River, New Hampshire	21	472		
Improving Winnipiseogee Lake, New Hampshire	21	191		
Improving Otter Creek, Vermont	21	183		5,000 00
Improving Merrimac River, Massachusetts	21	184, 473		
Improving Taunton River, Massachusetts	21	190		
Improving Providence River and Narragansett Bay, Rhode Island	21	184		50,048 00
Improving Connecticut River, Connecticut	21	184		15,000 00
Breakwater at New Haven, Connecticut	21	184		25,000 00
Improving Thames River, Connecticut	21	184		
Improving Housatonic River, Connecticut	21	184		
Improving Connecticut River between Hartford and Holyoke, Conn.	21	192		
Removing obstructions in East River and Hell Gate, New York	21	184		165,000 00
Improving East Chester Creek, New York	21	184		3,500 00
Improving Hudson River, New York	21	184		30,000 00
Improving Buttermilk Channel, New York	21	190		
Improving Newton Creek, New York	21	190		
Improving Niagara River, New York	21	480		
Improving Harlem River, New York				400,000 00
Improving Cohamsey Creek, New Jersey	21	184		
Improving Elizabeth River, New Jersey	21	184		
Improving Manasquan River, New Jersey	21	184		7,000 00
Improving Passaic River, New Jersey	21	190		
Improving Passaic River from Pennsylvania Railroad bridge to mouth, New Jersey	21	184		
Improving Rahway River, New Jersey	21	184		2,000 00
Improving Raritan River, New Jersey	21	185		5,500 00
Improving Shrewsbury River, New Jersey	21	184		
Improving Woodbridge Creek, New Jersey	21	184		
Improving Cheesapeake Creek, New Jersey	21	190		
Improving Salem River, New Jersey	21	184		
Improving South River, New Jersey	21	184		
Improving channel between Staten Island and New Jersey	21	192		21,000 00
Improving Rancocas River, New Jersey	21	480		
Improving Allegheny River, Pennsylvania	21	184		
Improving Schuylkill River, Pennsylvania	21	184		
Improving Delaware River below Bridesburg, Pennsylvania	21	184		
Carried forward				4,826,883 06

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$61,813, 163 28	\$1, 270, 324 73	\$34, 964, 323 42	\$31, 517, 596 02	\$1, 100, 117 70	\$4, 246, 609 70
5, 000 00		5, 000 00	4, 000 00		1, 000 00
7, 000 00		7, 000 00	4, 000 00		3, 000 00
15, 000 00		17, 000 00	10, 000 00		7, 000 00
11, 000 00		11, 000 00	9, 000 00		2, 000 00
5, 000 00		5, 000 00	5, 000 00		
7, 000 00		10, 500 00	10, 500 00		
22, 000 00		22, 000 00	13, 000 00		9, 000 00
10, 000 00		10, 000 00	10, 000 00		
6, 000 00		6, 000 00	6, 000 00		
7, 000 00		8, 000 00	5, 000 00		3, 000 00
5, 000 00		9, 000 00	4, 000 00		5, 000 00
20, 000 00		20, 000 00	12, 000 00		8, 000 00
20, 000 00		25, 000 00	25, 000 00		
20, 000 00		20, 000 00	20, 000 00		
5, 000 00		12, 000 00	12, 000 00		
7, 500 00		7, 500 00	7, 500 00		
100, 000 00		100, 000 00	500 00		99, 500 00
25, 000 00		30, 000 00	30, 000 00		
10, 000 00		12, 000 00	7, 000 00		5, 000 00
	2, 328 32	3, 828 57			3, 828 57
60, 000 00		212, 000 00	55, 000 00		157, 000 00
68, 000 00		68, 000 00	41, 000 00		27, 000 00
50, 000 00		50, 000 00	44, 000 00		6, 000 00
4, 000 00		4, 000 00	2, 500 00		1, 500 00
		34, 000 00			34, 000 00
4, 000 00		4, 000 00	500 00		3, 500 00
20, 000 00		20, 000 00	4, 000 00		16, 000 00
7, 000 00		7, 000 00	2, 000 00		5, 000 00
10, 000 00		10, 000 00	10, 000 00		
20, 000 00		20, 000 00	4, 000 00		16, 000 00
10, 000 00		10, 000 00	1, 000 00		9, 000 00
5, 000 00		5, 000 00	1, 500 00		3, 500 00
2, 000 00		7, 000 00	5, 500 00		1, 500 00
21, 000 00		21, 000 00	14, 000 00		7, 000 00
17, 500 00		17, 500 00	10, 000 00		7, 500 00
60, 000 00		110, 048 00	90, 000 00		20, 048 00
10, 000 00		25, 000 00	15, 000 00		10, 000 00
30, 000 00		55, 000 00	55, 000 00		
25, 000 00		25, 000 00	25, 000 00		
2, 000 00		2, 000 00	2, 000 00		
15, 000 00		15, 000 00	5, 000 00		10, 000 00
200, 000 00		365, 000 00	245, 000 00		120, 000 00
3, 500 00		7, 000 00			7, 000 00
20, 000 00		50, 000 00	10, 000 00		40, 000 00
60, 000 00		60, 000 00	46, 500 00		13, 500 00
10, 000 00		10, 000 00	10, 000 00		
5, 000 00		5, 000 00	500 00		4, 500 00
		400, 000 00			400, 000 00
4, 500 00		4, 500 00	4, 500 00		
7, 500 00		7, 500 00	7, 500 00		
20, 000 00	1, 000 00	28, 000 00			28, 000 00
2, 000 00		2, 000 00	2, 000 00		
30, 000 00		30, 000 00	22, 500 00		7, 500 00
10, 000 00		12, 000 00			12, 000 00
100, 000 00		105, 500 00	50, 500 00		55, 000 00
30, 000 00		30, 000 00	17, 500 00		12, 500 00
5, 000 00		5, 000 00	5, 000 00		
20, 000 00		20, 000 00			20, 000 00
3, 000 00		3, 000 00	3, 000 00		
40, 000 00		40, 000 00			40, 000 00
29, 000 00		50, 000 00	15, 000 00		35, 000 00
10, 000 00		10, 000 00	5, 000 00		5, 000 00
20, 000 00		20, 000 00	20, 000 00		
40, 000 00		40, 000 00	26, 500 00		13, 500 00
85, 000 00		85, 000 00	79, 640 00		5, 360 00
33, 815, 663 28	1, 273, 653 05	39, 416, 199 99	32, 669, 786 02	1, 100, 117 70	5, 646, 246 27

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1880.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward				\$4,826,883 06
Improving Delaware River between Trenton, N. J., and Bridesburg, Pa.	21	184,	473	
Improving Delaware River at Schooner Ledge, Pennsylvania	21	184		
Improving Chester Creek, Pennsylvania	21	480		
Improving Delaware Creek near Cherry Island Flats, Pennsylvania	21	184		10,000 00
Improving Susquehanna River above Richards Island, Pennsylvania	21	190,	481	
Improving Susquehanna River near Havre de Grace, Md.	21	189		
Improving Missippillon Creek, Delaware	21	185,	474	
Improving Saint Jones River, Delaware	21	482		
Improving Broad Creek, Delaware	21	190		
Improving Duck Creek, Delaware	21	190,	474	
Improving Broadkill River, Delaware	21	190		
Improving Wicomico River, Maryland	21	185		
Improving Choptank River, Maryland	21	190		
Improving Secretary Creek, Maryland	21	191		
Improving North East River, Maryland	21	190		
Improving Elk River, Maryland	21	190		
Improving Treadhaven Creek, Maryland	21	190		
Improving Chester River, Maryland				2,500 00
Improving Potomac River near Mount Vernon, Va.	21	185		
Improving Appomattox River, Virginia	21	185		
Improving Blackwater River, Virginia	21	185		
Improving Chickahominy River, Virginia	21	185		1,000 00
Improving James River, Virginia	21	185		10,000 00
Improving New River, Virginia	21	185		
Improving Nomini Creek, Virginia	21	185		
Improving North Landing River, Virginia and North Carolina	21	185,	474	
Improving Dan River, Virginia and North Carolina	21	191		
Improving Rappahannock River, Virginia	21	185		5,000 00
Improving Staunton River, Virginia	21	185		
Improving Urbana Creek, Virginia	21	185		
Improving Pagan Creek, Virginia	21	190		
Improving Mattaponi River, Virginia	21	191		
Improving Nottaway River, Virginia	21	186		
Improving Pamunkey River, Virginia	21	191,	474	
Improving Totuskey River, Virginia	21	191		
Improving York River, Virginia	21	191		
Improving Great Kanawha River, West Virginia	21	185		52,000 00
Improving Little Kanawha River, West Virginia	21	191		
Improving Guyandotte River, West Virginia	21	185		
Improving Monongahela River, West Virginia	21	185		
Improving Elk River, West Virginia	21	185		
Improving Shenandoah River, West Virginia	21	192		
Improving Cape Fear River, North Carolina	21	185		15,000 00
Improving Currituck Sound and North River Bar, North Carolina	21	185		15,000 00
Improving French Broad River, North Carolina	21	185,	475	
Improving Neuse River, North Carolina	21	185		15,000 00
Improving Pamlico and Tar Rivers, North Carolina	21	185		
Improving Scuppernon River, North Carolina	21	185		
Improving Trent River, North Carolina	21	185		
Improving Yadkin River, North Carolina	21	190		20,000 00
Improving Waccamaw River, North Carolina and South Carolina	21	191,	475	
Improving Ashley River, South Carolina	21	190		
Improving Great Pedee River, South Carolina	21	191,	475	
Improving Etowah River, Georgia				9,000 00
Improving Chattahoochee River, Georgia	21	185		13,000 00
Improving Coosa River, Georgia and Alabama	21	186		
Improving Flint River, Georgia	21	186		2,000 00
Improving Ocmulgee River, Georgia	21	186		
Improving Oconee River, Georgia	21	186		
Improving Oostenaula and Coosawattee Rivers, Georgia	21	186		
Improving Saint Augustine Creek, Georgia				5,000 00
Improving Savannah River, Georgia	21	193		
Improving Cumberland Sound, Georgia and Florida	21	193		
Improving Apalachicola River, Florida	21	186		
Improving Choctawhatchie River, Florida and Alabama	21	186,	476	
Improving inside passage between Fernandina and Saint John's, Fla.	21	186		
Carried forward				5,001,383 06

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$33,315,653 28	\$1,273,653 05	\$39,416,199 99	\$32,689,738 02	\$1,100,117 70	\$5,646,346 27
20,000 00	-----	20,000 00	14,000 00	-----	6,000 00
40,000 00	-----	40,000 00	6,000 00	-----	34,000 00
3,000 00	-----	3,000 00	3,000 00	-----	-----
100,000 00	-----	110,000 00	110,000 00	-----	-----
30,000 00	-----	30,000 00	20,000 00	-----	10,000 00
28,000 00	-----	28,000 00	28,000 00	-----	-----
7,500 00	-----	7,500 00	5,500 00	-----	2,000 00
5,000 00	-----	5,000 00	500 00	-----	4,500 00
5,000 00	-----	5,000 00	500 00	-----	4,500 00
8,000 00	-----	8,000 00	8,000 00	-----	-----
5,000 00	-----	5,000 00	1,100 00	-----	3,900 00
5,000 00	-----	5,000 00	5,000 00	-----	-----
5,000 00	-----	5,000 00	3,000 00	-----	2,000 00
3,000 00	-----	3,000 00	3,000 00	-----	-----
5,500 00	-----	5,500 00	5,500 00	-----	-----
10,000 00	-----	10,000 00	10,000 00	-----	-----
3,000 00	-----	3,000 00	3,000 00	-----	-----
-----	-----	2,500 00	-----	-----	2,500 00
3,000 00	-----	3,000 00	3,000 00	-----	-----
20,000 00	-----	20,000 00	20,000 00	-----	-----
3,500 00	-----	3,500 00	3,500 00	-----	-----
2,000 00	-----	3,000 00	3,000 00	-----	-----
75,000 00	-----	85,000 00	67,500 00	-----	17,500 00
24,000 00	-----	24,000 00	24,000 00	-----	-----
5,000 00	-----	5,000 00	5,000 00	-----	-----
22,500 00	-----	22,500 00	20,000 00	-----	2,500 00
10,000 00	-----	10,000 00	5,000 00	-----	5,000 00
25,000 00	-----	30,000 00	16,000 00	-----	14,000 00
7,500 00	-----	7,500 00	4,000 00	-----	3,500 00
2,500 00	-----	2,500 00	1,000 00	-----	1,500 00
5,000 00	-----	5,000 00	-----	-----	5,000 00
2,500 00	-----	2,500 00	2,500 00	-----	-----
5,000 00	-----	5,000 00	-----	-----	5,000 00
5,000 00	-----	5,000 00	3,500 00	-----	1,500 00
2,500 00	-----	2,500 00	500 00	-----	2,000 00
10,000 00	-----	10,000 00	10,000 00	-----	-----
200,000 00	-----	252,000 00	142,000 00	-----	110,000 00
15,000 00	-----	15,000 00	5,000 00	-----	10,000 00
2,000 00	-----	2,000 00	2,000 00	-----	-----
25,000 00	-----	25,000 00	3,000 00	-----	22,000 00
5,000 00	-----	5,000 00	5,000 00	-----	-----
15,000 00	-----	15,000 00	500 00	-----	14,500 00
70,000 00	-----	85,000 00	85,000 00	-----	-----
25,000 00	-----	40,000 00	40,000 00	-----	-----
8,000 00	-----	8,000 00	5,000 00	-----	3,000 00
45,000 00	-----	60,000 00	45,000 00	-----	15,000 00
9,000 00	-----	9,000 00	9,000 00	-----	-----
1,000 00	-----	1,000 00	1,000 00	-----	-----
10,000 00	-----	10,000 00	10,000 00	-----	-----
20,000 00	-----	40,000 00	20,000 00	-----	20,000 00
25,000 00	-----	25,000 00	20,000 00	-----	5,000 00
1,000 00	-----	1,000 00	-----	-----	1,000 00
13,000 00	-----	13,000 00	13,000 00	-----	-----
-----	-----	9,000 00	237 80	-----	8,762 20
20,000 00	-----	33,000 00	21,000 00	-----	12,000 00
75,000 00	-----	75,000 00	70,000 00	-----	5,000 00
20,000 00	-----	22,000 00	22,000 00	-----	-----
7,000 00	-----	7,000 00	6,000 00	-----	1,000 00
1,500 00	-----	1,500 00	1,500 00	-----	-----
2,000 00	-----	2,000 00	2,000 00	-----	-----
-----	-----	5,000 00	-----	-----	5,000 00
16,000 00	-----	16,000 00	-----	-----	16,000 00
30,000 00	-----	30,000 00	5,000 00	-----	25,000 00
2,000 00	-----	2,000 00	-----	-----	2,000 00
17,000 00	-----	17,000 00	12,000 00	-----	5,000 00
7,000 00	-----	7,000 00	3,000 00	-----	4,000 00
34,615,163 28	1,273,653 05	40,790,199 99	33,632,573 82	1,100,117 70	6,057,508 47

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1880.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward				\$5,081,388 05
Improving Saint John's River, Florida	21	183		
Improving Suwanee River, Florida	21	191		
Improving Volusia Bar, Florida	21	183		
Improving Escambia River, Florida and Alabama	21	191		
Improving Alabama River, Alabama	21	186		10,000 00
Improving Warrior and Tombigbee Rivers, Alabama and Mississippi	21	186		10,000 00
Improving Big Sunflower River, Mississippi	21	186, 476		10,000 00
Improving Coldwater River, Mississippi	21	186		
Improving Yallahusha River, Mississippi	21	481		
Improving Pascagoula River, Mississippi	21	186		22,000 00
Improving Pearl River, Mississippi	21	186		5,000 00
Improving Pearl River, below Jackson, Mississippi	21	190		
Improving Tallahatchie River, Mississippi	21	186, 476		
Improving Yazoo River, Mississippi	21	186, 476		
Improving Tombigbee River, Mississippi	21	186		
Improving Noxubee River, Mississippi	21	191, 476		
Improving Bayou La Fourche, Louisiana	21	186		7,000 00
Removing snags in Red River, Louisiana	21	186		
Removing rafts in Red River, Louisiana	21	186		
Improving Amite River, Louisiana	21	190		
Improving Bayou Courtableau, Louisiana	21	190		
Improving Tensas River, Louisiana	21	480		
Improving Bayou Teche, Louisiana	21	190		
Improving Bayou Bartholomew, Louisiana and Arkansas	21	480		
Improving Bayou Terrebonne, Louisiana	21	190		
Improving Bayou Boeuf, Louisiana	21	480		
Improving Tangipahoa River, Louisiana	21	191		
Improving Vermillion River, Louisiana	21	190		
Improving mouth of Red River, Louisiana				155,000 00
Improving Arkansas Pass and Bay, Texas	21	186		15,000 00
Improving Neches River, Texas	21	186		
Improving Pass Cavallo, Texas	21	186		63,500 00
Improving ship canal in Galveston Bay, Texas	21	186		92,000 00
Improving Sabine River, Texas	21	187		2,000 00
Improving Sabine Pass, Texas	21	187		12,500 00
Improving Trinity River, Texas	21	187		4,000 00
Improving mouth of Brazos River, Texas	21	191		
Improving Arkansas River, Arkansas and Kansas	21	187, 477		
Improving Arkansas River, Arkansas	21	190, 477		
Improving Fourche Le Fevre River, Arkansas	21	187		
Improving L'Anquille River, Arkansas	21	187		2,500 00
Improving Ouachita River, Arkansas and Louisiana	21	187, 477		5,000 00
Improving White River, above Buffalo Shoals, Ark	21	190		
Improving White River, between Jacksonport and Buffalo Shoals, Arkansas	21	190, 477		
Improving White and Saint Francis Rivers, Arkansas	21	187		
Improving Black River, Arkansas	21	191		
Improving Saint Francis River between Wilkesburg and Lester Landing, Ark	21	190		
Improving Saline River, Arkansas	21	191		
Improving Upper Red River, Arkansas	21	189		2,000 00
Improving Cumberland River, above Nashville, Tenn	21	187, 477		
Improving Cumberland River, below Nashville, Tenn	21	187		
Improving Hiwassee River, Tennessee	21	187		
Improving Tennessee River, Tennessee				
Improving Tennessee River, above Chattanooga, Tenn	21	187, 477		
Improving Tennessee River, below Chattanooga, Tenn	21	187		
Improving Big Hatchie River, Tennessee	21	191		
Improving Caney Fork River, Tennessee	21	191		
Improving Clinch River, Tennessee	21	192		
Improving Duck River, Tennessee	21	191		
Improving French Broad River, Tennessee	21	182		
Improving Obed's River, Tennessee	21	191		
Improving Big Sandy River, Kentucky	21	187		
Improving Kentucky River	21	187		84,000 00
Improving Ohio River	21	187		95,000 00
Improving Rocky River, Ohio	21	192		
Improving Sandusky River, Ohio	21	187		
Improving Wabash River, Indiana	21	187, 476		
Improving White River, Indiana	21	187		5,000 00
Improving Mississippi River	21	474		
Improving Illinois River, Illinois	21	187		25,000 00
Carried forward				5,410,985 44

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations June 30, 1881.
\$34,515,163 28	\$1,273,653 05	\$40,790,199 99	\$33,632,573 82	\$1,100,117 70	\$6,057,508 47
125,000 00		125,000 00	15,000 00		110,000 00
5,000 00		5,000 00	5,000 00		
5,000 00		5,000 00	5,000 00		
8,000 00		8,000 00	8,000 00		
25,000 00		35,000 00	20,000 00		15,000 00
47,000 00		57,000 00	37,000 00		20,000 00
12,000 00		22,000 00	20,000 00		2,000 00
4,000 00		4,000 00	3,000 00		1,000 00
3,500 00		3,500 00	1,500 00		2,000 00
20,000 00		42,000 00	29,000 00		13,000 00
7,500 00		12,500 00	5,000 00		7,500 00
30,000 00		30,000 00	1,100 00		28,900 00
12,000 00		12,000 00	10,000 00		2,000 00
18,000 00		18,000 00	15,000 00		3,000 00
4,000 00		4,000 00			4,000 00
20,000 00		20,000 00	17,000 00		3,000 00
5,000 00		12,000 00	3,200 00		8,800 00
60,000 00		60,000 00	60,000 00		
25,000 00		25,000 00	15,000 00		10,000 00
8,000 00		8,000 00	300 00		7,700 00
7,500 00		7,500 00	1,500 00		6,000 00
3,000 00		3,000 00	1,000 00		2,000 00
6,000 00		6,000 00	400 00		5,600 00
8,000 00		8,000 00	2,000 00		6,000 00
10,000 00		10,000 00	8,000 00		2,000 00
5,000 00		5,000 00	2,000 00		3,000 00
5,000 00		5,000 00	100 00		4,900 00
5,000 00		5,000 00	600 00		4,400 00
		155,000 00	35,000 00		120,000 00
65,000 00		80,000 00	80,000 00		
5,000 00		5,000 00			5,000 00
50,000 00		113,500 00	65,500 00		48,000 00
50,000 00		142,000 00	10,000 00		132,000 00
5,000 00		7,000 88	2,000 88		5,000 00
50,000 00		63,582 00	57,995 00		5,587 00
4,000 00		10,000 00	10,000 00		
40,000 00		40,000 00	35,500 00		4,500 00
39,000 00		39,000 00	20,000 00		19,000 00
48,000 00		48,000 00	31,000 00		17,000 00
4,000 00		4,000 00	4,000 00		
2,000 00		4,500 00			4,500 00
20,000 00		25,000 00	18,000 00		7,000 00
20,000 00		20,000 00	4,800 00		15,200 00
13,000 00		13,000 00	7,000 00		6,000 00
12,000 00		12,000 00	12,000 00		
15,000 00		15,000 00	11,000 00		4,000 00
5,000 00		5,000 00	5,000 00		
7,500 00		7,500 00	6,800 00		700 00
10,000 00		12,000 00	12,000 00		
85,000 00		85,000 00	48,000 00		37,000 00
20,000 00		20,000 00	20,000 00		
3,000 00		3,000 00	3,000 00		
	73 60	73 80	73 80		
17,000 00		17,000 00	12,000 00		5,000 00
300,000 00		300,000 00	285,000 00		35,000 00
10,000 00		10,000 00	10,000 00		
6,000 00		6,000 00	4,000 00		2,000 00
10,000 00		10,000 00	4,000 00		6,000 00
7,000 00		7,000 00	3,000 00		4,000 00
10,000 00		10,000 00	4,300 00		5,700 00
4,000 00		4,000 00	2,000 00		2,000 00
55,000 00		55,000 00	10,000 00		45,000 00
100,000 00		164,000 00	160,000 00		4,000 00
250,000 00	16 00	345,018 00	230,000 00		115,018 00
4,000 00		4,000 00	2,610 00		1,390 00
10,000 00		10,000 00	10,000 00		
75,000 00		75,000 00	38,000 00		37,000 00
20,000 00		25,000 00	20,000 00		5,000 00
1,000,000 00		1,000,000 00	175,000 00		825,000 00
110,000 00		135,000 00	45,000 00		90,000 00
37,509,163 28	1,273,742 65	44,453,872 47	35,411,853 30	1,100,117 70	7,941,901 47

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1899.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward.....				\$5,610,965 54
Improving Mississippi, Missouri, and Arkansas Rivers.....	21	188		
Improving Mississippi River between mouths of Ohio and Illinois Rivers.....	21	188		24,000 00
Improving Mississippi River from Saint Paul to Des Moines Rapids.....	21	188		35,000 00
Improving Mississippi River from Des Moines Rapids to mouth of Illinois River.....	21	188		
Improving Mississippi River at Quincy, Ill.....	21	188		
Removing bar in Mississippi River opposite Dubuque, Iowa.....	21	188		
Improving Rock Island Rapids, Mississippi River.....	21	188		
Improving Des Moines Rapids, Mississippi River.....	21	188		10,000 00
Operating the Des Moines Rapids Canal.....	21	188		
Gauging the waters of Lower Mississippi and its tributaries.....	21	188		
Improving Upper Mississippi River.....	21	188		3,000 00
Reservoir at headwaters Mississippi River.....	21	193		
Improving Mississippi River above Falls of Saint Anthony.....	21	188		
Improving Mississippi River near Alexandria, Mo.....	21	191		
Improving Mississippi River near Cape Girardeau and Min-tona Point, Mo.....	21	191		
Improving Mississippi River at Hannibal, Mo.....	21	191		
Improving Mississippi River at Natchez and Vidalia.....	21	190		
Improving Osage River, Missouri and Kansas.....	21	188		
Improving Culvre River, Missouri.....	21	188, 478		
Improving Gasconade River, Missouri.....	21	191		
Improving Missouri River above mouth of Yellowstone.....	21	188		12,000 00
Improving Missouri River, at Council Bluffs, Iowa, and Omaha, Nebr.....	21	188, 479		
Improving Missouri River at Eastport, Iowa, and Nebraska City, Nebr.....	21	188, 479		
Improving Missouri River near Saint Joseph, Mo.....	21	188		
Improving Missouri River at Atchison, Kans.....	21	188, 478		
Improving Missouri River near Fort Leavenworth, Kans.....	21	188, 479		
Improving Missouri River at Sioux City, Iowa.....	21	188, 479		
Improving Missouri River near Kansas City, Mo.....	21	188, 479		
Improving Missouri River near Glasgow, Mo.....	21	188, 479		
Improving Missouri River at Cedar City, Mo.....	21	188, 478		
Improving Missouri River at Vermillion, Dak.....	21	188		
Survey of Missouri River from its mouth to Sioux City, Iowa.....	21	191		
Improving Missouri River at Brownville, Mo.....	21	188, 478		
Improving Missouri River at Lexington, Mo.....	21	192, 479		
Improving Missouri River at Plattsmouth, Mo.....	21	188		
Improving Missouri River at Saint Charles, Mo.....	21	191		
Improving Clinton River, Michigan.....	21	472		
Improving Au Sable River, Michigan.....				1,000 00
Improving Grand River, Michigan.....	21	473		
Improving Detroit River, Michigan.....	21	189		64,000 00
Improving Saginaw River, Michigan.....	21	189		
Improving Saint Clair Flats, Michigan.....	21	189		
Operating and care of Saint Clair Flats Canal, Michigan.....	21	130		
Improving and operating Saint Mary's River and Saint Mary's Falls Canal, Michigan.....	21	189		
Do.....				185,000 00
Improving Chippewa River, Wisconsin.....	21	189		
Improving Fox and Wisconsin Rivers, Wisconsin.....	21	189		
Improving Red River of the North, Minnesota and Dakota.....	21	189		8,000 00
Improving Saint Anthony's Falls, Minnesota.....	21	189, 479		
Improving Red River of the North, Minnesota*.....				7,000 00
Improving Saint Croix River below Taylor's Falls.....	21	189		
Improving Yellowstone River, Montana and Dakota.....	21	192		
Improving Lower Clearwater River, Idaho.....	21	189		
Constructing canal around the Cascades of Columbia River, Oregon.....	21	189		63,000 00
Improving Upper Columbia River, Oregon.....	21	189		5,000 00
Improving Upper Willamette River, Oregon.....	21	189, 479		
Improving Lower Willamette and Columbia Rivers, Oregon.....	21	189, 479		
Improving entrance to Coos Bay and Harbor, Oregon.....	20	479		
Improving Coquille River, Oregon.....	21	183		
Improving Umpqua River, Oregon.....				4,635 29
Improving Cowlitz River, Wash. Ter.....	21	191		
Improving Shagit River, Wash. Ter.....	21	190		
Improving Sacramento River, California.....	21	189, 479		8,000 00
Improving Petaluma Creek, California.....	21	191		
Improving San Joaquin River, California.....	21	181		
Carried forward.....				6,030,652 43

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year, 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$37,569,163 28	\$1,273,742 65	\$44,453,872 47	\$35,411,853 30	\$1,100,117 70	\$7,941,901 47
200,000 00		200,000 00	200,000 00		
250,000 00		284,000 00	251,000 00		33,000 00
150,000 00		185,000 00	147,000 00		88,000 00
100,000 00		100,000 00	100,000 00		
25,000 00		25,000 00	10,000 00		15,000 00
7,000 00		7,000 00	1,000 00		6,000 00
8,000 00		8,000 00	5,000 00		3,000 00
20,000 00		30,000 00	15,000 00		15,000 00
30,000 00		30,000 00	27,000 00		3,000 00
5,000 00		5,000 00	4,000 00		1,000 00
8,000 00		11,000 00	11,000 00		
75,000 00		75,000 00	1,000 00		74,000 00
15,000 00		15,000 00	10,000 00		5,000 00
10,000 00		10,000 00	10,000 00		
20,000 00		20,000 00	20,000 00		
25,000 00		25,000 00	25,000 00		
40,000 00		40,000 00	40,000 00		
30,000 00		30,000 00	20,000 00		10,000 00
7,000 00		7,000 00	7,000 00		
5,000 00		5,000 00	5,000 00		
25,000 00		37,000 00	83,800 00		3,200 00
50,000 00		50,000 00	22,000 00		28,000 00
34,000 00		34,000 00	18,000 00		16,000 00
20,000 00		20,000 00	20,000 00		
40,000 00		40,000 00	24,000 00		16,000 00
16,000 00		16,000 00	10,000 00		6,000 00
15,000 00		15,000 00	9,000 00		6,000 00
45,000 00		45,000 00	29,000 00		16,000 00
40,000 00		40,000 00	26,000 00		14,000 00
30,000 00		30,000 00	19,000 00		11,000 00
10,000 00		10,000 00	10,000 00		
30,000 00		30,000 00	20,000 00		4,000 00
20,000 00		20,000 00	14,000 00		6,000 00
25,000 00		25,000 00	18,000 00		7,000 00
10,000 00		10,000 00	8,600 00		1,400 00
25,000 00		25,000 00	25,000 00		
8,600 00		8,000 00	4,000 00		4,000 00
		1,000 00	1,000 00		
10,000 00		10,000 00	1,000 00		9,000 00
50,000 00		114,000 00	75,000 00		39,000 00
15,000 00		15,000 00	12,000 00		3,000 00
2,500 00		2,500 00	2,500 00		
5,000 00		5,000 00	5,000 00		
250,000 00		250,000 00	165,000 00		85,000 00
		165,000 00	165,000 00		
10,000 00		10,000 00	5,000 00		5,000 00
125,000 00		125,000 00	125,000 00		
20,000 00		28,000 00	15,000 00		13,000 00
25,000 00		25,000 00	15,000 00		10,000 00
		7,000 00			7,000 00
10,000 00		10,000 00	10,000 00		
15,000 00		15,000 00	13,575 00		1,425 00
5,000 00		5,000 00	5,000 00		
100,000 00		163,000 00	163,000 00		
15,000 00		20,000 00	20,000 00		
27,000 00		27,000 00	22,000 00		5,000 00
90,000 00		90,000 00	60,000 00		30,000 00
30,000 00		30,000 00	20,000 00		10,000 00
10,000 00		10,000 00	10,000 00		
		4,685 89			4,685 89
2,000 00		2,000 00	2,000 00		
2,500 00		2,500 00	2,500 00		
105,000 00		113,000 00	63,000 00		50,000 00
8,000 00		8,000 00	8,000 00		
20,000 00		20,000 00	20,000 00		
30,994,163 28	1,273,742 65	47,298,558 36	37,642,828 30	1,100,117 70	8,555,612 36

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1880.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward				\$6,030,652.43
Breakwater and harbor of refuge between Straits of Fuca and San Francisco, California				\$139,742.89
Operating and care of Louisville and Portland Canal	21	481		
Improving Cypress Bayou, Texas and Louisiana				3,000 00
Improving Fall of the Ohio River and Louisville Canal				5,000 00
Preservation of Falls of Saint Anthony and navigation of Mississippi River, Minnesota*				1,000 00
Construction of lock and dam on Mississippi River at Meeker's Falls, Minnesota*				25,000 00
Examinations, surveys, and contingencies of rivers and harbors	21	197		45,868.73
Repairs of quarters at Fortress Monroe, Va	21	269		
Buildings for military headquarters at Fort Snelling, Minnesota	21	268		75,000 00
Surveys of Northern and Northwestern Lakes, 1878 and prior years				
Surveys of Northern and Northwestern Lakes, 1881	21	268		
Surveys and reconnaissances in military divisions and departments, 1878 and prior years				
Surveys and reconnaissances in military divisions and departments, 1881	21	268		
Survey of Gettysburg battlefield	21	170		
Removing sunken vessels or crafts obstructing or endangering navigation	20	130		
Examinations and surveys at South Pass, Mississippi River	21	189		1,310.76
Examinations and surveys on Pacific Coast				2,996.71
Payments to commissioners to appraise damages to lands in Fond du Lac County, Wisconsin				5,010 00
Miller's patent cartridge extractor	1880			18,782.52
Geographical survey of the territory of the United States west of 100° meridian				30,000 00
Constructing jetties and other works at South Pass, Mississippi River	21	4		
Mississippi River Commission	21	271		13,000 00
Contingencies of the Army	1878*	20	130	
Do	1879			48.94
Do	1880			
Do	1881	21	112	
Publication of the official records of the war of the rebellion	1880			
Do	1881	21	269	
Expenses of recruiting	1877*			118.74
Do	1878*	20	130	
Do	1878*			
Do	1879			3,118.96
Do	1880			6,329.90
Do	1881	21	110	
Expenses of Commanding General's office	1879			1.69
Do	1880			
Do	1881	21	110	
Expenses of the Adjutant General's Department	1879			96.75
Do	1880			
Do	1881	21	110	
Signal Service	1878*			
Do	1879			8.77
Do	1880			15.00
Do	1881	21	110	
Observation and report of storms	1878*			
Do	1879			44.50
Do	1880			
Do	1881	21	266	
Expenses of military convicts	1879			2,844.27
Do	1880			6,190.47
Do	1881	21	269	
Fifty per centum of arrears of Army transportation due certain land-grant railroads				14,445.91
Do	1878*	20	130	
Allowance for reduction of wages under eight-hour law prior to July 1, 1877				119.41
Allowance for reduction of wages under eight-hour law prior to July 1, 1878		20	130	
Construction, maintenance, and repair of military telegraph lines	1878*			
Carried forward				6,423,849.35

* And prior years.

† Transportation account.

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate avail- able for the fis- cal year ending June 30, 1881.	Payments dur- ing the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$39,904, 123 28	\$1, 273, 742 65	\$47, 298, 558 36	\$37, 642, 828 30	\$1, 100, 117 70	\$8, 555, 612 36
42, 000 00		139, 742 89	42, 000 00		139, 742 89
		42, 000 00			42, 000 00
		3, 000 00			3, 000 00
		5, 000 00			5, 000 00
		1, 000 00			1, 000 00
		25, 000 00			25, 000 00
150, 000 00		195, 958 73	175, 500 00		20, 458 73
20, 000 00		20, 000 00	20, 000 00		
100, 000 00		175, 000 00	130, 000 00		45, 000 00
40, 000 00	712 91	712 91		712 91	
		40, 000 00	40, 000 00		
	1, 029 05	1, 029 05		1, 029 05	
12, 500 00		12, 500 00	12, 500 00		
50, 000 00		50, 000 00	6, 000 00		44, 000 00
8, 574 58		8, 574 58	8, 574 58		
20, 000 00	2, 909 86	24, 220 62	13, 769 88		10, 450 74
		2, 996 71			2, 996 71
		5, 010 00	5, 010 00		
		18, 792 52	18, 792 52		
		30, 000 00	15, 000 00		15, 000 00
125, 000 00		125, 000 00	125, 000 00		
150, 000 00	15 00	163, 015 00	163, 015 00		
1, 006 50	4, 364 34	5, 370 84	1, 006 50	4, 364 34	
	25 91	74 85		74 85	
	68 50	68 50			68 50
40, 000 00	678 69	40, 678 69	40, 678 69		
80, 490 00	4 78	80, 490 00	71, 000 00		9, 490 00
		118 74	118 74		
13 00	1, 153 27	1, 166 27	13 00	1, 153 27	
	103 25	103 25	103 25		
		3, 118 96	51 20	3, 067 76	
	2, 826 22	9, 156 13	13 90		9, 142 23
75, 000 00	40 75	75, 040 75	75, 021 82		18 93
		1 69		1 69	
	10 17	10 17			10 17
2, 500 00		2, 500 00	2, 500 00		
		98 75		98 75	
	1 43	1 43			1 43
3, 000 00	150 00	3, 150 00	3, 150 00		
	10 52	10 52		10 52	
		8 77		8 77	
	15 76	80 76			30 76
10, 500 00	7 88	10, 507 38	10, 507 38		
	6 06	6 06		6 06	
		44 50		44 50	
	42 46	42 46	22 71		19 75
375, 000 00	28 99	375, 028 99	375, 028 99		
		2, 844 27		2, 844 27	
		6, 190 47	1, 783 50		4, 406 97
16, 000 00		16, 000 00	7, 650 20		8, 349 80
		14, 445 91			14, 445 91
275, 000 00		275, 000 00	66, 513 40		208, 486 60
		119 41	119 41		
		22 33	22 33		
		38 45		38 45	
41, 500, 769 69	1, 287, 986 41	49, 308, 605 45	39, 073, 295 30	1, 113, 672 89	9, 121, 737 26

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1880.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward				\$6,429,249 35
Construction, maintenance, and repair of military telegraph lines	1880			
Do.	1881	21	267	
Road from Fort Scott to the national cemetery, Kansas		21	267	
Macadamized road from Vicksburg to the national cemetery, Mississippi.		21	269	
Military road from Scottsburg to Camp Stewart, Oreg.	1871*			5 95
Providing for the comfort of sick and discharged soldiers.	1881	21	270	
Support of National Home for Disabled Volunteer Soldiers.		R. S.	2689	
Support of Soldiers' Home				2,968 38
Capture of Jefferson Davis				12,651 78
Support of military prison, Fort Leavenworth, Kans.	1879			
Do.	1881	21	269	
Artillery school at Fortress Monroe, Va.	1880			
Do.	1881	21	270	
Military post near the Black Hills.				5 21
Military post near Musselshell River, Montana.		21	268	
Military posts for the protection of the Rio Grande frontier.		21	73	
Building for military headquarters at San Antonio, Tex.		21	268	
Construction of quarters at Fort Omaha, Nebr.		21	269	
Military post near the northern boundary of Montana		21	269	
Military post near the Niobrara River, Northern Nebraska or Dakota.				
Military wagon road from Ojo Caliente to Fort Wingate, N. Mex.				71
Military road from Fort Missoula, Mont., and Fort Cœur d'Alene, Idaho		21	166	
Bounty, act July 28, 1866.		R. S.	2689	
Draft and substitute fund.	1871*	20	130	816 88
Collecting, drilling, and organizing volunteers.	1871*	20	130	79 29
Preventing and suppressing Indian hostilities.	1871*			
Extra pay to officers and men who served in the Mexican war		20	130	
Refunding to States expenses incurred in raising volunteers.		20	130	101,212 33
Refunding to California expenses incurred in suppressing Indian hostilities.		21	510	
Reimbursing the State of Kentucky for expenses in suppressing the rebellion				15,000 00
Horses and other property lost in the military service	1877*			1,115 91
Horses and other property lost in the military service prior to July 1, 1878.		20	130	
Horses and other property lost in the military service prior to July 1, 1876.				110 00
Horses and other property lost in the military service.		R. S.	{ 3483 2689 }	2,284 75
Miscellaneous claims audited by Third Auditor.				
Claims for quartermaster's stores and commissary supplies, act July 4, 1864, and June 15, 1880.		21	47, 89	1,247 65
Claims of loyal citizens for supplies furnished during the rebellion		21	84, 119	9,515 05
Removing remains of late Lieut. W. E. English, Seventh United States Infantry.		15	452	
Relief of Leonidas Smith, lieutenant Twenty-second Regiment Indiana Volunteers.		21	15	
Relief of Solomon Morris, of Company A, Thirty-eighth Illinois Infantry.		21	78	
Relief of Samuel Guatin		21	78	
Relief of legal representative of Henry M. Shreve.		21	66	
Relief of Francis W. Maxwell.		21	27	
Relief of estate of W. F. Nelson, deceased.		21	25	
Relief of estate of N. Boyden.		21	113	
Relief of Joseph Clymer, of Texas.		21	87	
Relief of Henry F. Lines.		20	130	
Reimbursement to Capt. E. C. Bowen, expenses in defending suits.		21	88	
Relief of W. A. Reid.		21	64	
Relief of James N. Ruby.		21	87	
Relief of W. F. Clark.		21		
Relief of John Gault, late major Twenty-eighth Kentucky Volunteer Infantry.		21	79	
Relief of estate of J. M. Micou.		21	88	
Relief of George W. Brower.		21	115	
Relief of Scott Payne.		21	115	
Carried forward.				6,576,963 22

* And prior years.

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$41,590,769 69	\$1,287,986 41	\$49,308,605 45	\$39,073,295 30	\$1,113,572 89	\$9,121,737 26
75,000 00	8 40	8 40			8 40
5,500 00	124 75	75,124 75	75,124 75		
		5,500 00	5,500 00		
8,000 00		8,000 00	8,000 00		
	9 03	9 03			9 03
		5 95	5 95		
1,033,560 83		1,033,560 83	1,033,560 83		
87,242 92	571 11	87,814 03	87,814 03		
		2,968 38	293 00		2,675 38
		12,651 78		12,651 78	
55,910 80		55,910 80	55,910 80		
	59	59			59
5,000 00		5,000 00	5,000 00		
		5 21		5 21	
40,000 00		40,000 00	40,000 00		
900,000 00		200,000 00			200,000 00
75,000 00		75,000 00	61,000 00		14,000 00
25,000 00		25,000 00	25,000 00		
80,000 00		80,000 00	80,000 00		
	16 66	16 66			16 66
		71		71	
20,000 00		20,000 00	20,000 00		
88,192 58	7,097 42	95,290 00	95,290 00		
914 88		1,731 74	1,728 95	2 79	
351 82	374 31	805 42	431 11	374 31	
	6 80	6 80		6 80	
3,240 00		3,240 00	3,240 00		
54,975 12		156,187 45	156,187 45		
1,288 36		1,288 36	1,288 36		
		15,000 00	15,000 00		
		1,115 91	1,111 31	4 60	
102,180 00		102,180 00	102,179 99	01	
		110 00		110 00	
4,499 83		4,499 83	4,499 83		
		2,284 75	15 00		2,269 75
360,686 56		362,084 21	350,780 11	793 00	1,461 10
345,163 86	100 00	354,778 91	344,359 36	2,975 55	7,444 00
	10 82	10 82			10 82
933 13		933 13	933 13		
727 84		727 84	727 84		
1,129 00		1,129 00	1,129 00		
50,000 00		50,000 00	50,000 00		
1,316 62		1,316 62	1,316 62		
500 26		500 26	500 26		
75 00		75 00	75 00		
18,325 00		18,325 00	18,325 00		
360 00		360 00	360 00		
711 77		711 77	711 77		
194 50		194 50	194 50		
332 31		332 31	332 31		
510 00		510 00	510 00		
1,028 20		1,028 20	1,028 20		
685 67		685 67	685 67		
1,443 05		1,443 05	1,443 05		
1,358 01		1,358 01	1,358 01		
44,342,107 61	1,296,306 30	52,215,377 13	41,785,246 49	1,130,497 65	9,349,639 26

STATEMENT exhibiting the BALANCES of APPROPRIATIONS

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1880.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward.....				\$6, 576, 963 22
Relief of Mrs. Martha Bridges, of Bartow County, Georgia.....	21		115	
Awards for quartermaster's stores and commissary supplies taken by the Army in Tennessee.....	21		123	
Commutation of rations to prisoners of war in rebel States prior to July 1, 1875.....				8, 221 38
Commutation of rations to prisoners of war in rebel States prior to July 1, 1878.....	20		130	
Total military establishment.....				6, 585, 184 60
NAVAL ESTABLISHMENT.				
Pay of the Navy.....	21		82, 419	1, 397, 400 78
Search for the steamer Jeannette.....	21		448	
Pay of the Navy prior to July 1, 1877.....				1, 977 25
Pay of the Navy prior to July 1, 1878.....	21		432	
Pay of the Navy (difference of pay).....				218, 537 50
Pay, miscellaneous.....	1880			
Do.....	1881	21	88	
Contingent, Navy.....	1879			11 36
Do.....	1880			706 80
Do.....	1881	21	83, 420	
Pay of Marine Corps.....	21		89, 420	96, 346 89
Pay of Marine Corps prior to July 1, 1877.....				109 98
Pay of Marine Corps prior to July 1, 1878.....	21		432	
Provisions, Marine Corps, prior to 1878.....	21		432	
Provisions, Marine Corps.....	1880			27, 469 39
Do.....	1881	21	89	
Clothing, Marine Corps.....	1879			610 63
Do.....	1880			261 67
Do.....	1881	21	89	
Fuel, Marine Corps.....	1880			8, 268 93
Do.....	1881	21	90	
Military stores, Marine Corps.....	1881	21	90	
Transportation and recruiting, Marine Corps.....	1879			509 01
Do.....	1880			
Do.....	1881	21	90	
Repairs of barracks, Marine Corps.....	1879			37 18
Do.....	1881	21	90	
Repairs of barracks at Washington, Norfolk, and Annapolis.....	1881			22, 336 69
Forage for horses, Marine Corps.....	1879			3, 638 19
Do.....	1880			50 00
Do.....	1881	21	90	
Quarters for officers, Marine Corps.....	1879			5, 638 64
Contingent, Marine Corps, prior to 1878.....	21		432	
Contingent, Marine Corps.....	1879	21	420	243 02
Contingent, Marine Corps, prior to 1879.....				862 75
Contingent, Marine Corps.....	1880	21	420	
Do.....	1881	21	90	
Transporting contributions for the relief of the poor in Ireland.....	21		303	
Pay of professors and others, Naval Academy.....	1879			879 33
Do.....	1880			1, 126 00
Do.....	1881	21	88	
Pay of watchmen and others, Naval Academy.....	1881	21	88	
Pay of mechanics and others, Naval Academy.....	1879			
Do.....	1881	21	88	
Pay of steam employes, Naval Academy.....	1879			1 40
Do.....	1880			
Do.....	1881	21	88	
Repairs, Naval Academy.....	1879			8 24
Do.....	1881	21	88	
Heating and lighting Naval Academy.....	1880			1, 000 00
Do.....	1881	21	88	
Library, Naval Academy.....	1879			04
Do.....	1881	21	88	
Stationery, Naval Academy.....	1881	21	88	
Chemistry, Naval Academy.....	1879			
Do.....	1881	21	88	
Miscellaneous, Naval Academy.....	1879			45 06
Do.....	1881	21	88	
Stores, Naval Academy.....	1879			25
Do.....	1881	21	88	
Carried forward.....				1, 788, 182 07

PRIATIONS UNEXPENDED June 30, 1830, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate avail- able for the fis- cal year ending June 30, 1881.	Payments dur- ing the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of ap- propriations, June 30, 1881.
\$44,342,107 61	\$1,296,306 30	\$52,215,377 13	\$41,735,246 49	\$1,130,497 65	\$9,349,632 99
72 06		72 06	72 06		
9,556 65		9,556 65	8,759 25		797 40
		8,221 38	8,221 38		
10,305 87		10,305 87	10,305 87		
44,362,042 19	1,296,306 30	52,243,533 09	41,762,605 05	1,130,497 65	9,350,430 39
6,965,075 62	172,523 60	8,535,000 00	6,787,478 27		1,747,521 73
175,000 00		175,000 00	166,536 92		8,463 08
		1,977 25	1,922 09		55 16
7,923 27	20	7,923 47	7,923 47		
	134 58	134 58		134 58	
475,000 00	11,079 10	229,616 89	62,660 64		166,956 05
	4,937 69	479,937 69	280,516 21		199,421 48
	6 53	17 89		17 89	
	401 45	1,168 25	1,168 25		
111,664 00	1,405 29	113,069 29	112,466 40		602 89
644,679 00	4,111 94	745,137 83	589,722 58		155,415 25
		109 98	109 98		
1,057 10		1,057 10	1,057 10		
134 50		134 50	134 50		
67,780 50	3,245 15	30,714 54	642 75		30,071 79
		67,780 50	47,047 91		20,732 59
		610 63		610 63	
	321 82	583 49			583 49
69,579 50		69,579 50	65,000 00		4,579 50
	1,210 17	9,479 10			9,479 10
18,496 50	492 50	18,989 00	13,000 00		5,989 00
11,286 50		11,286 50	11,286 50		
		509 01		509 01	
	1,010 58	1,010 58			1,010 58
7,000 00		7,000 00	7,000 00		
		37 18		37 18	
10,000 00		10,000 00	10,000 00		
	1,062 91	23,399 80	22,250 00		1,149 80
		3,653 19		3,653 19	
500 00	67 28	117 28			117 28
		500 00	500 00		
		5,638 64		5,638 64	
149 05		149 05	149 05		
691 10		934 12	930 71	3 41	
		862 75	862 75		
392 79	217 75	610 54	592 92		17 62
20,000 00		20,000 00	20,000 00		
1,596 47		1,596 47	1,596 47		
		879 33		879 33	
	13 64	1,139 84			1,139 84
54,876 00		54,376 00	54,100 00		276 00
24,455 00		24,455 00	24,455 00		
	90	90		90	
16,835 95		16,835 95	16,835 95		
		1 40		1 40	
	104 00	104 00			104 00
8,577 50		8,577 50	8,577 50		
		8 24		8 24	
21,000 00		21,000 00	21,000 00		
		1,000 00			1,000 00
17,000 00		17,000 00	17,000 00		
		04		04	
2,000 00		2,000 00	2,000 00		
2,000 00		2,000 00	2,000 00		
	8 71	3 71		8 71	
2,500 00		2,500 00	2,500 00		
		45 06		45 06	
24,600 00		34,600 00	34,800 00		
		25		25	
800 00		800 00	800 00		
8,772,150 35	202,350 79	10,762,653 21	8,396,423 92	11,543 46	2,354,685 83

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1880.
		Vol.	Page or section.	
NAVAL ESTABLISHMENT—Continued.				
Brought forward				\$1,788,132 07
Materials, Naval Academy	1881	21	88	
Board of Visitors, Naval Academy	1879			6 72
Do	1880			
Do	1881	21	88	
Navigation, navigation supplies	1880			5,471 85
Do	1881	21	83	
Pilotage, Bureau of Navigation	1879			2,199 62
Compasses, Bureau of Navigation	1879			188 20
Nautical instruments, Bureau of Navigation	1879			454 33
Libraries, Bureau of Navigation	1879			692 40
Signals, Bureau of Navigation	1879			506 50
Compass fittings, Bureau of Navigation	1879			6 55
Logs, Bureau of Navigation	1879			315 14
Lights, Bureau of Navigation	1879			39 13
Flags, Bureau of Navigation	1879			495 14
Oils, Bureau of Navigation	1879			30 00
Stationery, Bureau of Navigation	1879			2 02
Musical instruments, Bureau of Navigation	1879			8 32
Steering signals, Bureau of Navigation	1879			818 23
Civil establishment, Navigation	1880			
Do	1881	21	84	
Contingent, Navigation, prior to 1877				22 82
Contingent, Navigation, prior to 1878		21	432	
Contingent, Navigation	1879			55 92
Do	1880			19 78
Do	1881	21	84	
Hydrographic Office	1879			2,741 06
Hydrographic work	1880			8,344 13
Do	1881	21	84	
Contingent, Hydrographic Office	1879			12 84
Charts of Amazon and Madena Rivers, Hydrographic Office		21	84	
Charts of Pacific coast of Mexico, Hydrographic Office		21	84	
Naval Observatory prior to 1877				416 88
Naval Observatory prior to 1878		21	432	
Naval Observatory	1880			1,070 95
Do	1881	21	84	
Contingent, Naval Observatory	1879			4 10
Astronomers, Naval Observatory	1879			324 66
Lathe, Naval Observatory	1879			83
Library, Naval Observatory	1879			20 73
New planets, Naval Observatory	1879			5 00
Velocity of light, Naval Observatory	1880			4,587 00
Observations, Naval Observatory	1879			21 35
Observations of solar eclipse		21	420	
Observations California eclipses				127 64
Illustrations for solar eclipses				1,500 00
Illustrations, transit of Venus	1879			754 43
Wood-cuts of nebula in Orion				
Nautical Almanac	1879			49 20
Do	1880			3,201 53
Do	1881	21	84	
Contingent, Nautical Almanac	1879			155 20
Ordnance and ordnance stores prior to 1877				37 53
Ordnance and ordnance stores	1880			49,677 70
Do	1881	21	85	
Materials, Bureau of Ordnance	1879			31
Labor, Bureau of Ordnance	1879			14 63
Repairs, Bureau of Ordnance	1879			5 12
Contingent, Ordnance	1879			6 65
Do	1880			807 13
Do	1881	21	85	
Civil establishment, Bureau of Ordnance	1880			1 01
Do	1881	21	85	
Torpedo Corps	1880			4,442 12
Do	1881	21	85	
Labor, Torpedo Corps	1879			1 56
Materials, Torpedo Corps	1879			28 00
Freight, Torpedo Corps	1879			4 10
Repairs, Torpedo Corps	1879			2 77
Experiments, Torpedo Corps	1879			1,000 79
Ordnance materials, proceeds of sales		19	388	4,080 24
Sales of small-arms		20	242	12,563 90
Equipment of vessels	1878			
Carried forward				1,885,496 13

PRIATIONS UNEXPENDED June 30, 1890, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate avail- able for the fis- cal year ending June 30, 1881.	Payments dur- ing the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of ap- propriations, June 30, 1881.
\$8, 772, 150 35	\$202, 350 79	\$10, 762, 653 21	\$8, 396, 423 92	\$11, 543 46	\$2, 354, 685 83
1, 000 00		1, 000 00	1, 000 00		
		6 72		6 72	
	234 83	234 83			234 83
2, 600 00		2, 600 00	2, 600 00		
	2, 889 80	8, 361 65	8, 127 61		
104, 500 00	1, 538 97	106, 038 97	96, 722 28		234 04
		2, 199 62		2, 199 62	2, 316 69
		188 20		188 20	
		454 83		454 83	
		892 40		892 40	
	20	506 70	20	506 50	
		6 55		6 55	
		315 14		315 14	
		39 13		39 13	
		495 14		495 14	
		30 00		30 00	
		2 02		2 02	
		8 32		8 32	
		818 23		818 23	
	04	04			04
10, 417 25	177 08	10, 594 33	10, 594 33		
		22 82	22 82		
44		44	44		
		55 92		55 92	
	20 16	39 94	8 81		31 13
2, 000 00	69 74	2, 069 74	2, 051 60		18 14
	505 04	3, 246 10	3, 050 00	196 10	
	1, 877 74	9, 721 87	4, 160 97		5, 560 90
44, 000 00	1, 667 53	45, 667 53	38, 494 81		7, 172 72
		12 84		12 84	
11, 000 00	1 74	11, 001 74	3, 251 00		7, 750 74
12, 000 00	60	12, 000 60	5, 807 00		6, 193 60
		416 88	416 88		
41		41	41		
	98 10	1, 169 05	1, 109 00		60 05
24, 536 25	473 60	25, 009 65	23, 707 65		1, 302 20
		4 10		4 10	
		324 66		324 66	
		83		83	
		20 73		20 73	
		5 00		5 00	
	96	4, 587 95	3, 570 00		1, 017 95
		21 35		21 35	
1, 206 68	264 76	1, 471 44	1, 206 68	264 76	
	95	128 59		128 59	
		1, 500 00	1, 500 00		
		754 43	754 43		
	2 38	2 38		2 38	
		49 20		49 20	
	52 98	3, 254 51	3, 102 00		152 51
22, 500 00	10 80	22, 510 80	18, 527 00		3, 983 80
		155 20		155 20	
		37 53		37 53	
	893 00	50, 570 70	47, 934 30		2, 636 40
225, 000 00	10, 928 09	235, 928 09	211, 575 59		24, 352 50
		51		51	
		14 93		14 93	
	50 83	55 45		55 45	
		6 65		6 65	
	46 97	854 12	852 46		1 66
3, 000 00	500 26	3, 560 26	3, 340 17		220 09
	3 56	4 57			4 57
11, 886 25	302 92	12, 189 17	12, 187 00		2 17
	44 22	4, 486 34	4, 486 34		
95, 000 00	330 10	95, 330 10	59, 907 32		35, 422 78
		1 56		1 56	
	57	28 57		28 57	
		4 10		4 10	
		2 78		2 78	
	01	2 78			
		1, 000 79	813 58	187 21	
19, 874 14	1 79	23, 456 17	21, 803 00		1, 653 17
32, 397 79	17	44, 961 86	19, 969 00		24, 992 86
	32 79	32 79		32 79	
9, 394, 569 56	224, 933 56	11, 514, 999 27	9, 009, 116 13	18, 881 77	2, 487, 001 37

STATEMENT exhibiting the BALANCES of APPROPRIATIONS

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1880.
		Vol.	Page or section.	
NAVAL ESTABLISHMENT—Continued.				
Brought forward				\$1,895,486 15
Equipment of vessels	1879			1,067 36
Do	1880			121,109 90
Do	1881	21	85	
Contingent, Equipment, and Recruiting, prior to 1877	1879	21	432	204 90
Contingent, Equipment, and Recruiting	1879			104 95
Do	1880			2,980 89
Do	1881	21	85	
Civil establishment, Equipment and Recruiting	1880			
Do	1881	21	85	
Maintenance, Yards and Docks, prior to 1877				87 37
Maintenance, Yards and Docks, prior to 1878		21	432	
Maintenance, Yards and Docks	1879			769 87
Do	1880			23,627 31
Do	1881	21	86	
Contingent, Yards and Docks	1879			77
Do	1880			6,019 54
Do	1881	21	86	
Civil establishment, navy-yards	1879			24 75
Do	1880			792 50
Do	1881	21	86	
Naval stations and coal depots, isthmus of Panama		21	448	
Navy-yard, Mare Island, California	1879			7 93
Do	1880			
Do	1881	21	271	
Navy-yard, Pensacola, Fla.	1881	21	271	
Navy-yard, New London, Conn.	1881	21	271	
Navy-yard, Norfolk, Va.	1881	21	271	
Navy-yard, Boston, repairs of rope-walk	1880			2 67
Do	1881	21	448	
Do	1882			
Repairs and preservation at navy-yards	1879			3,220 04
Do	1880			13,646 69
Do	1881	21	271	
Naval wharf, Key West, Fla.		21	283	
Naval Asylum, at Philadelphia	1879			13,574 95
Do	1880			16,341 94
Do	1881			
Surgeon's necessities prior to 1878				432 12
Medical Department	1879			8,867 74
Do	1880			
Do	1881	21	86	
Naval hospital fund	1879			85 62
Do	1880			1,318 34
Do	1881	21	86	
Naval hospital fund (no year)				40,386 46
Repairs, Bureau of Medicine and Surgery	1879			622 02
Do	1880			13,706 19
Do	1881	21	86	
Contingent, Bureau of Medicine and Surgery, prior to 1877				22 82
Contingent, Bureau of Medicine and Surgery, prior to 1878				
Contingent, Bureau of Medicine and Surgery	1879			2 40
Do	1880			1,875 86
Do	1881	21	86	
Civil establishment, Bureau of Medicine and Surgery	1879			15 94
Do	1880			575 00
Civil establishment, Medicine and Surgery	1881	21	86	
Provisions, Navy, prior to 1878		21	432	
Provisions, Navy	1879	21	430	86,118 71
Do	1880			123,215 98
Do	1881	21	86	
Clothing, Navy				253,322 49
Small stores, Bureau of Provisions and Clothing				86,091 72
Water for ships, Bureau of Provisions and Clothing	1879			7,320 46
Contingent, Bureau of Provisions and Clothing, prior to 1878		21	432	5,230 35
Contingent, Bureau of Provisions and Clothing	1879	21	430	874 98
Do	1880			6,483 03
Do	1881	21	87	
Civil establishment, Bureau of Provisions and Clothing	1880			1 89
Do	1881	21	87	
Bureau of Construction and Repair, act June 14, 1878				130,694 31
Construction and Repair, prior to 1878		21	432	
Carried forward				2,579,794 91

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$9,394,569 56	\$224,933 56	\$11,514,999 27	\$9,009,116 13	\$13,881 77	\$3,487,001 37
	54 03	1,151 39		1,151 39	
	1,603 36	122,713 26	119,727 69		2,985 57
800,000 00	9,957 68	809,957 03	743,401 80		66,555 83
		204 90	204 90		
410 39	25	410 64	410 39		
	763 55	868 50		25	
	1,043 98	4,024 87	3,980 35	868 50	
55,000 00	2,807 51	57,807 51	57,515 46		44 52
	3 55	3 55			292 05
18,251 75	464 75	18,716 50	18,716 50		3 55
		37 37	37 37		
09		09	09		
	6 03	775 90	775 00	90	
	354 62	23,981 93	23,180 11		801 82
440,000 00	3,027 68	443,027 68	430,322 84		12,704 84
		77		77	
20,000 00	5 48	6,025 02	6,024 00		1 02
	16,063 00	36,063 00	36,664 93		5,368 07
		24 75		24 75	
	43 43	835 93			835 93
37,806 25	1,068 04	38,874 29	38,909 83		4 46
200,000 00		200,000 00			200,000 00
		7 93		7 93	
	84	34			34
112,500 00	1,230 29	113,730 29	113,730 29		
150,000 00	5,652 80	155,652 80	106,928 42		48,724 38
20,000 00		20,000 00	14,173 00		5,827 00
125,000 00	7 10	125,007 10	94,454 00		30,553 10
	04	2 71			2 71
20,000 00		20,000 00	18,792 75		1,207 25
	7 19	3,227 23	3,226 73		
	49 41	13,696 10	12,858 00	50	838 10
300,000 00	285 00	300,285 00	288,877 87		11,407 13
30,000 00		30,000 00			30,000 00
	60	13,575 55	39 00	13,596 55	
	5 08	18,847 02	11,007 00		7,340 02
59,315 22	59,315 22	59,315 22	47,434 00		11,881 22
	05			05	
	232 17	664 29		664 29	
	428 46	9,326 29	9,221 09		105 11
45,000 00	312 59	45,312 59	43,202 40		2,110 19
		35 62		35 62	
	13 96	1,332 30	1,108 00		224 30
50,000 00	1,228 36	51,228 36	51,025 00		203 36
	137,293 07	177,079 53	50,215 70		127,463 83
	23	1,622 25	10 00		
	308 56	14,014 75	13,796 05	612 25	219 70
30,000 00	97 52	30,097 52	19,912 04		10,185 48
		22 82	22 82		
	84			84	
	379 26	381 66		381 66	
	416 22	2,292 08	1,738 14		553 94
15,000 00	57 29	15,057 29	14,159 76		897 53
		15 94		15 94	
	51 57	626 57	212 00		414 57
40,000 00	316 89	40,316 89	38,882 00		1,434 89
1,613 25	1 80	1,614 55	1,613 25	1 80	
731 10	120 27	86,970 08	1,314 70	85,655 38	
	8,127 13	126,343 11	125,682 76		660 35
1,200,000 00	3,474 09	1,203,474 09	969,590 72		333,883 37
	203,210 87	456,533 36	138,617 76		317,915 60
	67,885 92	165,977 64	64,554 50		101,423 14
		7,320 46		7,320 46	
	12 88	5,233 23	5,233 23		
1,314.19		1,689 17	1,267 13	422 04	
	524 40	7,007 43	7,003 37		4 06
60,000 00	10 99	60,010 99	29,944 38		30,066 61
	171 63	173 52			173 52
12,411 50	162 51	12,574 01	12,574 01		
		130,694 31	72,263 40		58,430 91
26 00	476 57	502 57	26 00	476 57	
12,179,746 96	749,056 94	16,808,598 11	12,767,787 66	180,050 71	3,910,750 74

STATEMENT exhibiting the BALANCES of APPRO

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1880.
		Vol.	Page or section.	
NAVAL ESTABLISHMENT—Continued.				
Brought forward.....				\$2, 879, 794 91
Construction and Repair.....	1879			1, 483 80
Do.....	1880			99, 910 64
Do.....	1881	21	87, 420	
Do.....	1882	21	336	
Repairs United States steamship Antietam.....	1880			7 67
Civil establishment, Construction and Repair.....	1880			384 75
Do.....	1881	21	87	
Site for new Naval Observatory.....				70, 000 00
Bureau of Steam Engineering, act June 14, 1878.....				35, 731 64
Steam machinery, prior to 1877.....				45 81
Steam machinery, prior to 1878.....		21	432	
Steam machinery.....	1879			2, 910 84
Do.....	1880			184, 872 50
Do.....	1881	21	87, 420	
Do.....	1882	21	336	
Status of Admiral Farragut.....		21	312	10, 000 00
Machinery for testing iron.....	1880			3, 000 00
New propeller for United States steamship Alarm.....				8, 383 03
Completing torpedo-boat experiments, United States steamship Alarm.....				20, 000 00
Contingent expenses, Steam Engineering.....	1880			20
Do.....	1881	21	87	
Civil establishment, Steam Engineering.....	1880			01
Do.....	1881	21	87	
Gratuity to machinists in lieu of re-enlistments.....	1880	20	497	
Bounty for destruction of enemies' vessels prior to 1877.....				1, 072 69
Bounty for destruction of enemies' vessels prior to 1878.....		21	432	
Bounty for destruction of enemies' vessels.....				11 47
Enlistment bounties to seamen prior to 1877.....				3, 809 17
Enlistment bounties to seamen prior to 1878.....		21	432	
Gratuity to seamen prior to 1878.....		21	432	
Bounty, gratuity, and mileage to seamen prior to 1876.....				15 52
Prize-money to captors.....				573, 922 34
Bounty to seamen and marines prior to 1876.....				
Preservation of Chevalier de Ternay monument at Newport, R. I.....				800 00
Medals of honor.....				444 50
Navy pension fund.....				360, 691 00
Transfer of lands in Florida not needed for naval purposes.....				1, 314 08
Destruction of clothing and bedding for sanitary reasons.....		21	271	919 41
Payment to officers, &c., of the Kearsarge for destruction of the Alabama.....				1, 000 00
Extra pay to officers and men who served in the Mexican war.....		20	316	
Indemnity for lost clothing prior to 1876.....				60 00
Indemnity for lost clothing prior to 1877.....		21	432	1, 197 62
Indemnity for lost clothing.....		R. S.	3689	
Relief of persons impressed into the United States naval service.....		21	118	
Relief of sufferers by wreck of United States steamship Huron.....		20	497	
Payment to Jenkins & Lee.....		21	420	
Payment to Dr. Emil Bessele.....		21	420	
Payment to T. C. Bashor & Co.....				22, 062 00
Relief for the children of O. H. Berryman and others.....				12, 367 84
Relief of widows and orphans of officers, &c., of the Levant.....				240 00
Relief of Passed Assistant Engineer A. Kirby.....		21	112	
Relief of John S. Cunningham.....		21	417	
Relief of Charles W. Abbott and W. W. Barry.....		21	77	
Relief of widows and orphans, &c., of United States steamships Cumberland and Congress.....		21	432	
Relief of John H. W. Riley.....		21	114	
General account of advances.....				*673, 183 46
Total.....				3, 623, 902 06

*Debit

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate available for the fiscal year ending June 30, 1881.	Payments during the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of appropriations, June 30, 1881.
\$13, 179, 746 96	\$749, 056 24	\$16, 808, 598 11	\$12, 767, 787 66	\$130, 059 71	\$3, 910, 750 74
	1 47	1, 487 27	41 00	1, 446 27	
	403 08	100, 313 71	86, 284 48		14, 029 33
1, 575, 000 00	9, 301 80	1, 584, 301 80	1, 492, 904 53		91, 897 27
150, 000 00		150, 000 00	130, 986 00		19, 064 00
		767			7 67
	54 06	438 81			438 81
40, 105 75	232 04	40, 337 79	40, 398 26		39 53
		70, 000 00	65, 000 00		5, 000 00
		35, 781 68			35, 781 68
		45 81	45 81		
36 25	3 99	40 24	36 25	3 99	
	95	2, 911 79	2, 656 00	255 79	
	523 87	185, 396 37	185, 329 74		66 63
875, 000 00	15 903 12	890, 903 12	827, 462 77		63, 440 35
75, 000 00		75, 000 00	73, 472 20		1, 527 80
5, 000 00		15, 000 00	15, 000 00		
		3, 000 00			3, 000 00
		8, 383 03	2, 600 00		5, 783 03
		20, 000 00			20, 000 00
		20			20
1, 000 00		1, 000 00	1, 000 00		
	12	13			13
20, 038 00	416 83	20, 454 83	20, 454 83		
30, 000 00		30, 000 00	30, 000 00		
		1, 072 69	1, 072 69		
1, 120 39		1, 120 39	1, 120 39		
	23 62	35 09		35 09	
	33 34	3, 842 51	3, 842 51		
3, 127 88	33 34	3, 161 22	3, 161 22		
100 00		100 00	100 00		
		15 52		15 52	
	718 26	574, 640 60	10, 634 74		564, 005 86
	816 87	816 87		816 87	
		800 00			800 00
		444 50	6 00	438 50	
	420, 000 00	780, 691 00	360, 691 00		420, 000 00
		1, 314 08		1, 314 08	
2, 000 00		2, 919 41	959 66		1, 959 75
		1, 000 00			1, 000 00
9, 964 00		9, 964 00	9, 964 00		
		60 00		60 00	
1, 049 50	60 00	2, 307 12	2, 188 27		118 75
42 75		42 75	42 75		
16, 309 80		16, 309 80	16, 309 80		
318 00		318 00	318 00		
825 00		825 00	825 00		
10, 233 70		10, 233 70	10, 233 70		
		22, 692 00	12, 957 29		9, 734 71
		12, 367 84			12, 367 84
		240 00	240 00		
2, 269 53		2, 269 53	2, 269 53		
1, 284 19		1, 284 19	1, 284 19		
2, 605 54		2, 605 54	2, 605 54		
		216 00	216 00		
216 00		300 00			300 00
300 00					
	4, 501, 409 88	3, 828, 226 42	5, 203, 312 53		*1, 375, 086 16
16, 002, 693 24	5, 698, 992 83	25, 325, 588 13	21, 385, 664 49	134, 445 82	3, 805, 477 82

balances.

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REPORT ON THE FINANCES.

STATEMENT exhibiting the BALANCES of APPRO

RECAPITUL

Specific objects of appropriations.	Balance of appropriations, July 1, 1880.
Civil.....	\$12,403,887 33
Judiciary and diplomatic	1,533,313 71
Customs	3,141,224 04
Interior—civil	788,948 28
Internal revenue	103,113 17
Public debt	
Interior—Indians and pensions	6,140,789 96
Military establishment	6,585,184 60
Naval establishment	3,623,902 04
Total	34,318,917 35

PRIATIONS UNEXPENDED June 30, 1880, &c.—Continued.

LATION.

Appropriations for the fiscal year ending June 30, 1881.	Repayments made during the fiscal year 1881.	Aggregate avail- able for the fis- cal year ending June 30, 1881.	Payments dur- ing the fiscal year ending June 30, 1881.	Amounts carried to the surplus fund June 30, 1881.	Balances of ap- propriations, June 30, 1881.
\$28, 377, 789 24	\$1, 861, 598 47	\$42, 543, 255 24	\$28, 161, 840 53	\$1, 721, 159 08	\$11, 680, 755 63
4, 866, 846 24	337, 464 37	6, 738, 229 32	5, 845, 009 07	136, 014 82	1, 257, 205 43
20, 653, 718 30	951, 910 87	24, 746, 853 21	19, 451, 322 96	173, 326 67	5, 122, 208 58
8, 839, 985 21	98, 880 60	10, 725, 802 09	8, 704, 319 16	42, 627 09	1, 978, 855 24
5, 022, 460 32	20, 970 97	5, 146, 544 46	5, 025, 138 27	12, 028 42	108, 377 77
248, 722, 325 01	162, 631 01	248, 884, 950 02	248, 884, 856 02		
63, 135, 835 04	1, 987, 860 71	71, 264, 457 61	58, 561, 463 22	1, 729, 893 78	10, 973, 100 61
44, 862, 042 19	1, 296, 506 80	52, 243, 533 09	41, 762, 605 05	1, 130, 497 65	9, 350, 430 39
16, 002, 683 24	5, 698, 992 83	23, 326, 568 13	21, 385, 064 49	134, 445 82	8, 805, 477 82
440, 883, 705 09	12, 416, 596 13	487, 619, 219 17	438, 281, 818 77	5, 079, 993 98	44, 257, 406 47

STATEMENT of the OUTSTANDING PRINCIPAL of the PUBLIC DEBT of the UNITED STATES on the 1st of January of each year from 1791 to 1841, inclusive; and on the 1st of July of each year from 1843 to 1881, inclusive.

January 1, 1791.....	\$75,463,476 52	January 1, 1887.....	\$3,308,124 07
1792.....	77,227,924 66	1888.....	10,424,221 14
1793.....	80,352,634 04	1889.....	3,573,343 82
1794.....	78,427,404 77	1840.....	5,250,875 54
1795.....	80,747,587 39	1841.....	13,594,480 73
1796.....	83,762,172 07	1842.....	20,001,226 28
1797.....	82,064,479 33	July 1, 1843.....	32,742,922 00
1798.....	79,228,529 12	1844.....	22,461,632 50
1799.....	78,408,669 77	1845.....	15,925,363 01
1800.....	82,976,294 35	1846.....	15,550,302 97
1801.....	83,038,050 80	1847.....	38,820,584 77
1802.....	86,712,632 25	1848.....	47,044,862 23
1803.....	77,054,680 30	1849.....	63,061,856 00
1804.....	86,427,120 88	1850.....	63,452,773 05
1805.....	82,312,150 50	1851.....	68,304,736 02
1806.....	75,723,270 06	1852.....	66,190,311 71
1807.....	69,218,398 64	1853.....	59,803,117 70
1808.....	65,196,317 97	1854.....	42,242,222 42
1809.....	57,023,192 09	1855.....	35,508,856 56
1810.....	58,173,217 52	1856.....	31,972,587 00
1811.....	48,005,587 76	1857.....	28,009,831 85
1812.....	45,209,737 90	1858.....	44,911,861 08
1813.....	55,962,827 57	1859.....	58,496,837 88
1814.....	81,487,846 24	1860.....	64,842,287 08
1815.....	99,833,660 15	1861.....	90,509,873 72
1816.....	127,334,933 74	1862.....	524,176,412 13
1817.....	123,491,965 16	1863.....	1,119,772,128 83
1818.....	108,466,633 83	1864.....	1,815,784,370 57
1819.....	95,529,648 28	1865.....	2,680,647,800 74
1820.....	91,015,566 15	1866.....	2,773,236,173 00
1821.....	89,987,427 06	1867.....	2,678,126,103 67
1822.....	93,546,676 98	1868.....	2,611,087,851 19
1823.....	90,875,877 28	1869.....	2,568,452,213 84
1824.....	90,298,777 77	1870.....	2,490,672,427 61
1825.....	83,788,432 71	1871.....	2,353,211,232 32
1826.....	81,054,059 99	1872.....	2,253,251,078 78
1827.....	73,987,357 20	1873.....	2,234,482,743 30
1828.....	67,475,043 87	1874.....	2,251,080,216 43
1829.....	58,421,413 67	1875.....	2,232,284,261 95
1830.....	48,565,406 50	1876.....	2,180,364,817 13
1831.....	39,123,191 68	1877.....	2,205,301,162 19
1832.....	24,322,235 18	1878.....	2,256,205,206 20
1833.....	7,001,698 83	1879.....	2,349,567,282 04
1834.....	4,760,082 08	1880.....	2,120,415,129 63
1835.....	37,513 05	1881.....	3,000,012,319 56
1836.....	336,957 83		

*The amount outstanding July 1, 1880, according to the books of the Register's Office, was \$3,128,791,654 63
 From which deduct the amount held for the redemption of fractional currency, applied to the payment of arrears of pensions, act June 21, 1879..... 8,375,924 00
 2,120,415,129 63

STATEMENT of EXPENSES for COLLECTING the REVENUE from CUSTOMS by DISTRICTS for the fiscal year ending June 30, 1881.

York, Me.....	\$250 00
Frenchman's Bay, Me.....	4,703 00
Waldoborough, Me.....	5,200 00
Bath, Me.....	6,252 00
Machias, Me.....	3,047 00
Saco, Me.....	807 00
Portland, Me.....	73,633 55
Wiscasset, Me.....	3,569 00
Belfast, Me.....	3,712 00
Passamaquoddy, Me.....	16,602 00
Castine, Me.....	4,882 00
Bangor, Me.....	7,750 00
Kennebunk, Me.....	758 00
Aroostook, Me.....	7,703 21
Carried forward.....	\$138,868 76
	138,868 76

*STATEMENT of EXPENSES for COLLECTING the REVENUE from CUSTOMS,
by DISTRICTS, &c.—Continued.*

Brought forward		\$138,868 76
Portsmouth, N. H.		7,571 00
Vermont, Vt.		63,657 86
New Bedford, Mass.	\$5,576 00	
Boston, Mass.	686,181 50	
Fall River, Mass.	4,011 28	
Gloucester, Mass.	12,702 99	
Marblehead, Mass.	2,328 53	
Plymouth, Mass.	2,397 00	
Barnstable, Mass.	6,475 91	
Newburyport, Mass.	2,956 00	
Nantucket, Mass.	1,590 00	
Edgartown, Mass.	4,816 56	
Salem, Mass.	5,777 10	
		734,802 87
Bristol, R. I.	1,590 64	
Newport, R. I.	2,805 75	
Providence, R. I.	25,169 00	
		29,565 39
New Haven, Conn.	12,358 43	
Stonington, Conn.	619 13	
Fairfield, Conn.	1,701 00	
Middletown, Conn.	4,704 00	
New London, Conn.	6,870 00	
		26,252 56
Oswegatchie, N. Y.	17,375 51	
Niagara, N. Y.	52,559 65	
Oswego, N. Y.	41,302 08	
Buffalo, N. Y.	42,552 92	
Sag Harbor, N. Y.	918 00	
Champlain, N. Y.	30,437 15	
New York, N. Y.	2,699,165 79	
Albany, N. Y.	11,389 00	
Genesee, N. Y.	21,258 00	
Cape Vincent, N. Y.	10,813 74	
Dunkirk, N. Y.	2,192 08	
		2,929,963 92
Burlington, N. J.	218 00	
Great Egg Harbor, N. J.	2,539 00	
Newark, N. J.	2,834 17	
Little Egg Harbor, N. J.	3,881 18	
Bridgeton, N. J.	382 00	
Perth Amboy, N. J.	8,014 63	
		17,868 98
Philadelphia, Pa.	375,481 95	
Erie, Pa.	4,240 20	
Pittsburg, Pa.	8,139 00	
		387,861 15
Delaware, Del.		7,371 07
Baltimore, Md.	305,577 00	
Annapolis, Md.	1,981 47	
Eastern, Md.	2,766 00	
		310,324 47
Georgetown, D. C.		3,839 57
Norfolk, Va.	13,948 00	
Petersburg, Va.	3,304 00	
Richmond, Va.	10,182 12	
Alexandria, Va.	1,366 00	
Tappahannock, Va.	1,113 81	
Yorktown, Va.	1,583 93	
Cherrystone, Va.	2,664 96	
		34,162 80
Wheeling, W. Va.		519 02
Carried forward		4,692,629 42

*STATEMENT of EXPENSES for COLLECTING the REVENUE from CUSTOMS
by DISTRICTS, &c.—Continued.*

Brought forward		\$4,692,629 42
Wilmington, N. C.....	\$20,656 00	
Beaufort, N. C.....	2,194 00	
Pamlico, N. C.....	4,892 00	
Albemarle, N. C.....	5,407 93	
	<hr/>	33,149 93
Charleston, S. C.....	21,159 00	
Beaufort, S. C.....	6,053 00	
Georgetown, S. C.....	1,102 00	
	<hr/>	28,314 00
Savannah, Ga.....	22,000 64	
Saint Mary's, Ga.....	2,269 08	
Brunswick, Ga.....	7,016 38	
	<hr/>	31,286 10
Pensacola, Fla.....	24,318 06	
Saint Mark's, Fla.....	3,334 73	
Saint Augustine, Fla.....	1,765 00	
Saint John's, Fla.....	2,588 41	
Fernandina, Fla.....	4,622 16	
Apalachicola, Fla.....	1,522 00	
Key West, Fla.....	23,401 51	
	<hr/>	61,551 87
Pearl River, Miss.....	6,092 75	
Natchez, Miss.....	250 00	
Vicksburg, Miss.....	129 99	
	<hr/>	6,472 74
Mobile, Ala.....		26,062 85
New Orleans, La.....	246,683 67	
Teche, La.....	7,041 00	
	<hr/>	253,724 67
Brazos, Tex.....	46,156 44	
Corpus Christi, Tex.....	20,918 58	
Galveston, Tex.....	45,789 09	
Saluria, Tex.....	13,079 92	
Passo del Norte, Tex.....	14,071 64	
	<hr/>	140,015 67
Memphis, Tenn.....	5,403 00	
Nashville, Tenn.....	699 40	
	<hr/>	6,102 40
Louisville, Ky.....		10,355 00
Cincinnati, Ohio.....	24,596 15	
Miami, Ohio.....	4,274 66	
Cuyahoga, Ohio.....	16,457 00	
Sandusky, Ohio.....	2,824 00	
	<hr/>	48,151 81
Detroit, Mich.....	39,035 06	
Michigan, Mich.....	3,096 00	
Superior, Mich.....	5,313 43	
Huron, Mich.....	30,994 32	
	<hr/>	78,438 81
Evansville, Ind.....		764 00
Chicago, Ill.....	136,624 37	
Cairo, Ill.....	1,472 00	
Galena, Ill.....	876 00	
	<hr/>	138,972 37
Milwaukee, Wis.....	10,476 80	
La Crosse, Wis.....	1,302 00	
	<hr/>	11,778 80
Minnesota, Minn.....	16,970 20	
Duluth, Minn.....	6,189 00	
	<hr/>	23,159 20
Burlington, Iowa.....	494 00	
Dubuque, Iowa.....	507 00	
	<hr/>	1,001 00
Carried forward		5,591,930 64

*STATEMENT of EXPENSES for COLLECTING the REVENUE from CUSTOMS,
by DISTRICTS, &c.—Continued.*

Brought forward		\$5,591,930 64
Saint Louis, Mo.....		39,468 59
Montana and Idaho.....		2,512 72
Omaha, Nebr.....		1,570 00
Alaska.....		12,857 00
Oregon, Oreg.....	\$5,747 65	
Southern, Oreg.....	3,060 00	
Willamette, Oreg.....	30,177 58	
		38,985 23
Puget Sound, Wash.....		20,559 28
San Francisco, Cal.....	364,656 07	
San Diego, Cal.....	9,165 00	
		373,821 07
		6,081,704 53
Contingent expenses and fees in customs cases.....	12,445 04	
Transportation.....	1,141 95	
Amount paid by disbursing agents for salaries, &c.....	160,134 29	
Miscellaneous, rent, stationery, &c.....	127,862 29	
		301,583 57
Total net expenditures.....		6,383,288 10

*STATEMENT of EXPENDITURES for ASSESSING and COLLECTING the IN-
TERNAL REVENUE for the FISCAL YEAR ENDING JUNE 30, 1881, EMBRAC-
ING SALARIES and EXPENSES of COLLECTORS, and SALARIES and EX-
PENSES of SUPERVISORS and SUBORDINATE OFFICERS.*

Alabama, first district.....	\$9,907 16	
second district.....	17,832 40	
		\$27,739 56
Arkansas.....		24,753 70
Arizona.....		6,741 29
Colorado.....		15,162 25
Connecticut, first district.....	5,119 60	
second district.....	12,609 42	
		27,729 02
California, first district.....	54,041 75	
fourth district.....	26,730 50	
		80,772 25
Dakota.....		8,366 35
Delaware.....		11,404 91
Florida.....		11,470 06
Georgia, second district.....	72,193 47	
third district.....	25,350 14	
		97,543 61
Idaho.....		7,542 08
Illinois, first district.....	59,524 31	
second district.....	9,127 51	
third district.....	14,837 09	
fourth district.....	22,788 23	
fifth district.....	68,045 93	
seventh district.....	5,104 55	
eighth district.....	32,036 57	
thirteenth district.....	22,021 97	
		233,536 16
Indiana, first district.....	12,850 60	
fourth district.....	32,683 03	
sixth district.....	16,496 47	
seventh district.....	27,998 22	
tenth district.....	8,945 52	
eleventh district.....	7,308 08	
		106,281 92
Carried forward.....		659,543 16

STATEMENT of EXPENDITURES for ASSESSING and COLLECTING the INTERNAL REVENUE, &c.—Continued.

Brought forward		\$659,543 16
Iowa, second district	\$12,780 83	
third district	12,332 17	
fourth district	11,122 35	
fifth district	13,897 51	
		50,132 86
Kansas		16,760 90
Kentucky, second district	56,071 96	
fifth district	194,012 10	
sixth district	58,143 59	
seventh district	103,775 76	
eighth district	51,993 50	
ninth district	15,575 43	
		479,572 34
Louisiana		27,616 23
Maine		8,838 61
Massachusetts, third district	27,224 02	
fifth district	27,172 47	
tenth district	14,475 45	
		68,871 94
Maryland, third district	53,095 50	
fourth district	21,758 75	
		74,854 25
Montana		8,730 00
Missouri, first district	40,384 45	
second district	12,592 78	
fourth district	17,049 86	
fifth district	12,131 01	
sixth district	19,765 58	
		101,923 68
Minnesota, first district	8,365 81	
second district	10,474 00	
		18,839 81
Michigan, first district	16,306 25	
third district	9,765 34	
fourth district	6,531 97	
sixth district	8,319 56	
		40,923 12
Mississippi		21,399 25
New York, first district	49,580 36	
second district	37,877 75	
third district	42,673 58	
eleventh district	9,907 18	
twelfth district	14,404 84	
fourteenth district	12,823 78	
fifteenth district	8,370 83	
twenty-first district	11,295 25	
twenty-fourth district	13,924 34	
twenty-sixth district	9,366 06	
twenty-eighth district	17,618 85	
thirtieth district	24,182 14	
		251,824 96
New Jersey, first district	11,446 84	
third district	13,101 95	
fifth district	25,196 37	
		49,745 16
Nevada		7,915 10
Nebraska		19,327 60
New Mexico		7,257 00
New Hampshire		10,729 45
North Carolina, second district	18,637 79	
fourth district	37,622 04	
fifth district	105,620 29	
sixth district	277,777 50	
		439,657 62
Carried forward		2,364,463 04

**STATEMENT of EXPENDITURES for ASSESSING and COLLECTING the INTER-
NAL REVENUE, &c.—Continued.**

Brought forward		\$2,364,463 04
Ohio, first district	\$73,057 89	
third district	24,303 46	
fourth district	13,124 21	
sixth district	12,294 60	
seventh district	16,307 30	
tenth district	20,232 46	
eleventh district	17,218 59	
fifteenth district	12,086 57	
eighteenth district	25,951 89	
		214,576 97
Oregon		7,392 86
Pennaylvania, first district	46,411 57	
eighth district	20,385 99	
ninth district	28,976 52	
twelfth district	18,764 42	
fourteenth district	24,279 64	
sixteenth district	32,437 86	
nineteenth district	6,475 45	
twentieth district	11,319 92	
twenty-second district	56,518 55	
twenty-third district	19,482 57	
		265,052 49
Rhode Island		9,195 31
South Carolina		43,788 92
Tennessee, second district	27,645 13	
fifth district	96,506 07	
eighth district	12,212 83	
		136,364 03
Texas, first district	16,366 27	
third district	13,694 40	
fourth district	10,858 45	
		40,919 12
Utah		6,215 50
Vermont		5,841 52
Virginia, second district	22,729 56	
third district	21,634 09	
fourth district	19,536 06	
fifth district	29,970 80	
sixth district	42,738 89	
		136,609 40
West Virginia, first district	13,201 28	
second district	11,441 17	
		24,642 45
Wisconsin, first district	25,495 95	
second district	8,061 38	
third district	12,994 70	
sixth district	7,947 90	
		54,499 93
Washington Territory		6,021 49
Wyoming Territory		5,278 16
Amount disbursed by T. J. Hobbs, disbursing clerk, for salaries of super- visors, &c		890,671 51
Amount paid for salaries of supervisors, &c. (unclassified by districts) ..		83,323 47
Amount paid for transportation		12,917 26
Amount paid for telegraphing		1,393 99
Amount paid for miscellaneous		18,625 80
Total		<u>4,327,793 24</u>

STATEMENT of EXPENDITURES for MARINE HOSPITAL SERVICE, by DISTRICTS, for the fiscal year ending June 30, 1881.

Frenchman's Bay, Me	\$1,294 60
Waldoborough, Me	561 90
Machias, Me	629 25
Portland, Me	7,108 41
Bath, Me	601 20
Wiscasset, Me	178 25
Passamaquoddy, Me	258 75
Belfast, Me	458 40
Bangor, Me	1,555 84
Castine, Me	352 50
Portsmouth, N. H	252 46
Vermont, Vt	147 00
New Bedford, Mass	1,312 75
Boston, Mass	11,368 78
Fall River, Mass	101 94
Gloucester, Mass	10 00
Plymouth, Mass	9 00
Barnstable, Mass	3,016 16
Nantucket, Mass	12 00
Edgartown, Mass	3,118 32
Salem, Mass	142 25
Newport, R. I	655 20
Providence, R. I	2,075 05
New Haven, Conn	900 90
Middletown, Conn	358 00
New London, Conn	472 97
Oswegatchie, N. Y	146 75
Oswego, N. Y	759 30
Sag Harbor, N. Y	122 00
Champlain, N. Y	137 56
New York, N. Y	36,627 34
Albany, N. Y	340 90
Genesee, N. Y	2 36
Buffalo, N. Y	5,401 58
Cape Vincent, N. Y	10 00
Great Egg Harbor, N. J	168 15
Perth Amboy, N. J	49 60
Little Egg Harbor, N. J	808 49
Erie, Pa	750 96
Pittsburgh, Pa	3,253 80
Philadelphia, Pa	13,886 07
Delaware, Del	75 75
Eastern, Md	501 80
Baltimore, Md	13,890 88
Georgetown, D. C	1,392 70
Norfolk, Va	9 037 52
Petersburg, Va	15 70
Richmond, Va	2,968 90
Yorktown, Va	20 00
Rappahannock, Va	460 55
Wheeling, W. Va	690 00
Wilmington, N. C	3,586 82
Beaufort, N. C	22 00
Pamlico, N. C	1,621 86
Albemarle, N. C	750 55
Charleston, S. C	5,111 03
Beaufort, S. C	20 00
Georgetown, S. C	198 70
Brunswick, Ga	50 00
Savannah, Ga	6,040 60
Saint Mark's, Fla	160 16
Saint John's, Fla	956 17
Pensacola, Fla	2,715 90
Fernandina, Fla	367 02
Carried forward	150,070 59

STATEMENT of EXPENDITURES for MARINE HOSPITAL SERVICE, &c.—Continued.

Brought forward	\$150,070 59
Apalachicola, Fla	1,064 38
Key West, Fla	5,021 96
Mobile, Ala	6,373 56
New Orleans, La	26,960 15
Teche, La	5 00
Brazos, Tex	244 73
Corpus Christi, Tex	33 50
Saluria, Tex	24 00
Galveston, Tex	6,109 55
Louisville, Ky	12,068 67
Miami, Ohio	1,065 70
Cuyahoga, Ohio	3,960 63
Sandusky, Ohio	122 75
Cincinnati, Ohio	6,195 46
Memphis, Tenn	5,780 55
Nashville, Tenn	1,365 85
Detroit, Mich	9,423 91
Michigan, Mich	48 50
Superior, Mich	1,105 83
Huron, Mich	149 25
Evansville, Ind	5,827 15
Cairo, Ills	9,970 99
Chicago, Ills	25,457 70
Milwaukee, Wis	4,470 32
La Crosse, Wis	966 96
Minnesota, Minn	2,163 15
Duluth, Minn	163 00
Burlington, Iowa	2 00
Dubuque, Iowa	1,638 92
Saint Louis, Mo	13,127 94
Puget Sound, Wash	6,941 45
Oregon, Oreg	372 25
Southern, Oreg	19 50
Willamette, Oreg	2,760 04
San Francisco, Cal	16,427 00
San Diego, Cal	195 50
Transportation	567 66
Disbursing agent	53,339 42
Miscellaneous	18,872 35
From which deduct the following repayments:	400,477 82
Alexandria, Va	\$4 31
Vicksburg, Miss.	69 05
	73 36
Total net expenditures	400,404 46

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT of the UNITED STATES for the COLLECTION of CUSTOMS for the fiscal year ending June 30 1881, with their OCCUPATIONS and COMPENSATION.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
AROSTOOK, ME.		WALDOBOROUGH, ME.—Continued.	
1 collector	\$1,500 00	1 deputy collector, &c	\$912 00
1 special deputy collector	1,460 00	1 deputy collector, &c	730 00
4 deputy collectors	5,475 00	1 deputy collector, &c	700 00
1 inspector	1,095 00		
PASSAMAQUODDY,		BATH, ME.	
1 collector	3,000 00	1 collector	3,000 00
1 deputy collector	1,600 00	1 deputy collector, &c	1,322 00
1 deputy collector	1,460 00	1 deputy collector, &c	800 10
1 deputy collector	1,095 00	1 deputy collector, &c	1,085 00
1 deputy collector	5,475 00	1 inspector	1,085 00
5 inspectors	3,648 00	1 inspector	450 00
1 inspectors	548 00	1 inspector	349 70
4 inspectors	722 00		
1 inspector	730 00	PORTLAND AND PALMOUTH, ME.	
1 inspector	912 00	1 collector	6,000 00
1 watchman	730 00	2 deputy collectors	6,000 00
2 watchmen	730 00	4 clerks	4,800 00
1 clerk	860 00	2 clerks	2,200 00
1 janitor		3 clerks	3,000 00
MACHIAS, ME.		1 surveyor	4,500 00
1 collector	1,800 89	1 deputy surveyor	2,500 00
1 special deputy collector and inspr'r	1,095 00	1 superintendent of warehouses	1,500 00
2 deputy collectors and inspectors	1,640 00	3 storekeepers	3,265 00
FRENCHMAN'S BAY.		1 appraiser	2,000 00
1 collector	1,490 18	1 assistant appraiser and examiner	2,048 91
1 special deputy collector	1,200 00	1 laborer	730 00
1 deputy collector and inspector	1,095 00	2 weighers and gaugers	4,000 00
2 deputy collectors and inspectors	1,200 30	1 marker	730 00
1 deputy collector and inspector	12 50	22 inspectors	23,976 00
BANGOR, ME.		2 boatmen	1,095 00
1 collector	2,103 78	1 messenger	650 00
1 special deputy collector	1,600 00	1 watchman	730 00
1 special deputy collector	600 00		
2 inspectors	2,190 00	SACO, ME.	
1 weigher and gauger	453 00	1 collector	327 19
1 clerk	713 10	1 deputy collector	450 00
1 deputy collector and inspector	189 00		
1 deputy collector and inspector	364 00	KENNEBUNK, ME.	
1 deputy collector and inspector	182 00	1 collector	90 85
CASTINE, ME.		1 deputy collector, &c	585 00
1 collector	937 25	2 inspectors	153 40
2 inspectors	2,190 00		
3 deputy collectors	2,463 75	YORK, ME.	
BELFAST, ME.		1 collector	263 20
1 collector	1,180 78		
2 deputy collectors and inspectors	2,190 00	PORTSMOUTH, N. H.	
1 deputy collector	400 00	1 collector	1,156 06
1 deputy collector	300 00	1 deputy collector, &c	1,277 50
1 deputy collector	200 00	1 deputy collector, &c	1,085 00
1 inspector	100 00	1 deputy collector, &c	233 00
1 storekeeper	100 00	3 inspectors	3,632 00
2 storekeepers	100 00	1 boatman	265 00
WISCASSET, ME.			
1 collector	831 70	VERMONT, VT.	
2 deputy collectors	2,190 00	1 collector	2,850 91
1 inspector	1,095 00	1 deputy collector, &c	2,560 00
WALDOBOROUGH, ME.		2 deputy collectors, &c	2,000 00
1 collector	2,050 68	2 deputy collectors, &c	2,390 00
2 deputy collectors, &c	2,920 00	1 deputy collector, &c	1,400 00
1 deputy collector, &c	1,095 00	2 deputy collectors, &c	2,797 30
		4 deputy collectors, &c	4,800 00
		1 deputy collector, &c	1,200 00
		3 deputy collectors, &c	2,004 00
		3 deputy collectors, &c	2,032 00
		7 deputy collectors, &c	7,005 00
		2 deputy collectors, &c	2,000 00
		4 deputy collectors, &c	2,400 00
		1 deputy collector	600 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation,	Districts, number of persons, and occupation.	Compensation.
VERMONT, Vt.—Continued.		BOSTON AND CHARLESTOWN, MASS.—Continued.	
1 clerk	\$1,000 00	8 messengers	\$6,720 00
1 clerk	249 00	8 messengers	5,760 00
3 inspectors	4,380 00	1 inspector	1,460 00
1 inspector	1,287 00	2 special inspectors	2,920 00
13 inspectors	13,140 00	86 inspectors	109,865 00
1 inspector	1,062 00	1 inspector of marble	240 00
2 inspectors	2,076 00	1 captain night watch	1,460 00
1 inspector	969 00	2 lieutenants night watch	2,400 00
1 inspector	774 00	40 night inspectors	36,500 00
1 inspector	720 00	8 night watchmen	5,840 00
1 inspector	39 00	1 day watchman	730 00
1 inspector	33 00	3 weighers, gaugers, &c.	6,000 00
1 night watchman	730 00	1 gauger	2,000 00
1 night watchman	474 00	2 assistant gaugers	2,555 00
1 boatman	442 00	3 assistant weighers, &c.	4,380 00
1 tally clerk	626 00	17 assistant weighers, &c.	21,717 50
2 tally clerks	408 00	16 assistant weighers, &c.	17,520 00
1 tally clerk	203 00	4 boatmen	8,285 00
1 tally clerk	117 00	1 warehouse superintendent	2,000 00
1 tally clerk	158 00	11 storekeepers	16,060 00
NEWBURYPORT, MASS.		7 storekeepers	5,600 00
1 collector	459 74	1 general appraiser	3,000 00
1 deputy collector, &c.	1,095 00	2 appraisers	6,000 00
1 inspector, &c.	972 15	2 assistant appraisers	5,000 00
1 weigher, &c.	417 15	1 clerk	1,400 00
1 janitor	540 00	1 special examiner	1,000 00
GLOUCESTER, MASS.		2 examiners	4,000 00
1 collector	3,836 00	7 examiners	12,000 00
1 deputy collector	1,500 00	1 examiner	1,600 00
1 clerk	1,300 00	1 examiner	1,500 00
4 inspectors	4,380 00	2 examiners	2,800 00
1 inspector	300 00	1 examiner	1,200 00
1 inspector and storekeeper	1,224 00	1 clerk	1,800 00
1 inspector and storekeeper	1,204 00	2 clerks	3,200 00
1 inspector and storekeeper	892 00	1 clerk	1,400 00
1 boatman	750 00	1 clerk	1,200 00
1 janitor	500 00	1 clerk and messenger	1,400 00
SALEM AND BEVERLY, MASS.		3 samplers	8,600 00
collector	1,168 53	3 assistant samplers	3,600 00
1 special deputy collector	1,600 00	1 assistant sampler	800 00
1 weigher, &c.	1,095 00	1 marker	1,200 00
2 inspectors	2,190 00	1 marker	800 00
2 inspectors	1,922 30	9 openers and packers	9,032 75
1 janitor	540 00	2 foremen	2,190 00
MARBLEHEAD, MASS.		42 laborers	30,660 00
1 collector	428 45	1 porter and messenger	950 00
2 deputy collectors, &c.	2,190 00	1 naval officer	5,000 00
BOSTON AND CHARLESTOWN, MASS.		1 deputy naval officer	2,500 00
1 collector	8,000 00	1 assistant deputy naval officer	2,000 00
1 comptroller, &c.	4,000 00	6 clerks	10,800 00
3 deputy collectors	9,000 00	5 clerks	8,000 00
1 deputy collector	900 00	1 clerk	1,400 00
1 auditor, &c.	3,000 00	3 clerks	3,600 00
1 cashier	3,000 00	1 clerk and messenger	1,000 00
1 assistant cashier	2,000 00	1 surveyor	5,000 00
1 storekeeper	2,000 00	1 deputy surveyor	2,500 00
1 secretary	2,500 00	1 assistant surveyor	2,000 00
5 clerks	10,000 00	1 clerk	1,600 00
5 clerks	9,000 00	1 clerk	1,400 00
19 clerks	30,400 00	1 clerk and admeasurer	1,300 00
26 clerks	36,400 00	1 clerk	1,000 00
21 clerks	25,200 00	2 messengers	1,680 00
14 clerks	14,000 00	PLYMOUTH, MASS.	
1 clerk	800 00	1 collector	1,440 11
1 clerk and storekeeper	1,800 00	1 deputy collector	887 20
1 clerk and storekeeper	1,277 50	2 deputy collectors	532 80
1 clerk and messenger	1,000 00	1 temporary inspector	12 00
		1 temporary laborer	16 00
		1 janitor	30 00
		BARNSTABLE, MASS.	
		1 collector	2,306 60
		1 deputy collector and inspector	1,095 00
		1 deputy collector and inspector	900 00

*Paid by Grand Trunk Railroad.

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
BARNSTABLE, MASS.—Continued.		STONINGTON, CONN.	
1 deputy collector and inspector	\$800 00	1 collector	\$819 28
2 deputy collectors and inspectors	1,500 00	1 deputy collector	400 00
2 deputy collectors and inspectors	1,000 00	2 deputy collectors	600 00
1 deputy collector and inspector	400 00	1 inspector	10 00
1 janitor	350 00	1 boatman	144 00
1 clerk	300 00		
1 boatman	60 00	NEW LONDON, CONN.	
12 storekeepers*	600 00	1 collector	3,000 00
		1 deputy collector and clerk	1,000 00
FALL RIVER, MASS.		3 inspectors	3,225 00
1 collector	1,787 15	1 inspector, weigher, &c.	21 00
1 deputy collector, &c.	1,277 50	1 janitor	600 00
1 inspector, &c.	1,095 00		
1 inspector, temporary	150 00	MIDDLETOWN, CONN.	
1 inspector, night, temporary	80 00	1 collector	2,802 04
1 boatman	300 00	1 special deputy collector	1,200 00
		1 deputy collector and inspector	650 44
NEW BEDFORD, MASS.		1 clerk	600 00
1 collector	2,968 82	1 storekeeper	100 00
1 deputy collector	1,500 00	1 janitor	500 00
1 clerk	900 00		
1 inspector	1,095 00	NEW HAVEN, CONN.	
1 inspector, &c.	1,095 00	1 collector	3,000 00
		1 deputy collector and clerk	1,000 00
EDGARTOWN, MASS.		1 clerk	1,200 00
1 collector	728 45	1 clerk	1,085 00
1 deputy collector, &c.	1,095 00	1 clerk	600 00
1 deputy collector, &c.	800 10	2 weighers and gaugers	2,190 00
1 inspector	600 00	4 inspectors	4,300 00
1 inspector	495 00	1 night inspector	912 50
1 inspector	467 85	1 watchman and boatman	400 00
1 night watchman	600 00	1 messenger	500 00
1 boatman	300 00	1 janitor	500 00
		1 fireman	600 00
NANTUCKET, MASS.		1 inspector	60 25
1 collector	290 90	1 inspector	45 15
1 deputy collector	800 00		
1 deputy collector	450 00	FAIRFIELD, CONN.	
		1 collector	1,471 90
PROVIDENCE, R. I.		1 deputy collector, &c.	1,200 00
1 collector	4,127 09	1 inspector	223 00
1 deputy collector, cashier	2,000 00	1 inspector	200 05
1 deputy collector and clerk	2,000 00	1 inspector, temporary	12 50
6 inspectors, &c.	7,665 00		
2 inspectors	2,190 00	SAG HARBOR, N. Y.	
1 inspector, &c.	1,095 00	1 collector	458 48
1 inspector	497 85	1 surveyor	547 80
1 boatman	600 00	2 deputy collectors	480 00
1 storekeeper and messenger	1,095 00		
1 storekeeper	780 00	NEW YORK, N. Y.	
1 night watchman	568 50	1 collector	12,000 00
1 appraiser	3,000 00	1 clerk	3,500 00
1 clerk, &c.	1,200 00	9 deputy collectors	27,000 00
		1 assistant collector	2,000 00
BRISTOL AND WARREN, R. I.		1 auditor	5,000 00
1 collector	185 55	1 assistant auditor	5,000 00
1 deputy collector, &c.	1,095 00	1 cashier	5,000 00
1 deputy collector	249 00	1 clerk	2,700 00
1 boatman	216 00	11 clerks, at \$2,500	27,500 00
		17 clerks, at \$2,300	39,100 00
NEWPORT, R. I.		37 clerks, at \$2,000	74,000 00
1 collector	1,111 28	18 clerks, at \$1,800	32,400 00
1 deputy collector	1,000 00	46 clerks, at \$1,600	73,600 00
1 inspector	1,095 00	64 clerks, at \$1,400	89,600 00
1 inspector	602 25	99 clerks, at \$1,200	118,800 00
1 inspector	292 00	1 clerk	1,000 00
1 inspector, occasional	297 00	10 clerks, at \$1,000	10,000 00
1 boatman	400 00	2 clerks, at \$900	1,800 00
		1 detective	1,200 00

* Paid by bonded stores.

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
NEW YORK, N. Y.—Continued.		NEW YORK, N. Y.—Continued.	
40 messengers, at \$840	\$33,600 00	1 superintendent of weighers	\$3,500 00
7 messengers, at \$720	5,010 00	1 superintendent of barge office	2,500 00
2 ushers, at \$1,200	2,400 00	2 clerks, at \$1,800	3,600 00
1 usher	1,000 00	5 clerks, at \$1,600	8,000 00
1 carpenter	1,150 00	9 clerks, at \$1,400	12,600 00
2 carpenters	2,190 00	3 clerks, at \$1,200	3,600 00
1 telegraph operator	900 00	2 messengers, at \$840	1,680 00
1 janitor	900 00	5 messengers, at \$720	3,600 00
1 scrubber	540 00	1 messenger	400 00
1 scrubber	360 00		
1 engineer	1,500 00	ALBANY, N. Y.	
1 engineer	1,000 00	1 surveyor	5,000 00
4 firemen, at \$720	2,880 00	1 deputy surveyor	1,480 00
6 watchmen, at \$1,000	6,000 00	4 inspectors	4,380 00
30 watchmen, at \$3 per day	32,850 00	1 inspector (temporary)	287 00
4 watchmen (Sunday) at \$2.50 per day	520 00		
15 porters, at \$720	10,800 00	CHAMPLAIN, N. Y.	
1 watchman	912 50	1 collector	2,500 00
1 engineer	1,200 00	1 special deputy collector	1,800 00
1 laborer	912 50	1 deputy collector, inspector, &c.	1,400 1C
2 messengers, at \$500	1,000 00	1 deputy collector and clerk	1,400 00
285 inspectors, at \$4 per day	416,100 00	1 deputy collector	999 60
15 inspectors, at \$3 per day	14,085 00	7 deputy collectors and inspectors	5,600 70
4 inspectors, at \$730 per an. (temp'y)	730 00	5 deputy collectors and inspectors	4,496 50
9 inspectresses, at \$3	9,855 00	1 deputy collector and inspector	600 00
1 detective	1,480 00	1 deputy collector and inspector	477 79
110 night inspectors, at \$3	120,450 00	2 deputy collectors and inspectors	1,107 00
4 weighers, at \$2,500 per annum	10,000 00	1 special inspector	860 00
75 assistant weighers, at \$4	93,900 00	2 special inspectors	2,920 00
3 gaugers, at \$2,000	6,000 00	1 deputy collector and inspector	908 20
11 assistant gaugers, at \$4 per day	13,772 00	1 deputy collector and inspector	912 10
1 measurer of marble	2,000 00	1 deputy collector and inspector	387 00
5 weighers' janitors, at \$3	3,130 00	1 deputy collector and inspector	529 99
4 weighers' foremen, at \$1,600	6,400 00	1 deputy collector and inspector	547 50
63 storekeepers, at \$4 per day	91,980 00	1 deputy collector	76 95
1 storekeeper (Castle Garden)	1,460 00	1 deputy collector (temporary)	48 00
1 assistant storekeeper	1,000 00	1 janitor	480 00
3 assistant storekeepers, at \$1,200	3,600 00		
1 general appraiser	3,000 00	OSWEGATCHIE, N. Y.	
1 appraiser	4,000 00	1 collector	2,500 00
10 assistant appraisers	30,000 00	1 special deputy collector	1,600 00
1 clerk	2,500 00	1 deputy collector	1,500 00
1 clerk	2,000 00	2 deputy collectors	2,400 00
20 examiners, at \$2,500	50,000 00	1 deputy collector	1,000 00
8 examiners, at \$2,200	17,600 00	2 deputy collectors	1,600 00
15 examiners, at \$2,000	30,000 00	3 deputy collectors	1,800 00
15 examiners, at \$1,800	27,000 00	2 deputy collectors	2,190 00
1 clerk, at \$2,200	2,200 00	1 inspector	1,400 00
1 clerk, at \$2,000	2,000 00	3 inspectors	3,285 00
3 clerks, at \$1,800	5,400 00	1 inspector	1,065 00
12 clerks, at \$1,600 per annum	19,200 00	1 inspector	672 00
1 clerk, at \$1,400	1,400 00	1 inspector	902 50
2 clerks, at \$1,200	2,400 00	1 inspector	618 00
1 clerk, at \$1,700	1,700 00	1 inspector	360 00
11 clerks and verifiers, at \$1,400	15,400 00	1 inspector	222 00
15 clerks and verifiers, at \$1,200	18,000 00		
32 samplers, at \$1,200	38,400 00	CAPE VINCENT, N. Y.	
1 clerk	1,000 00	1 collector	2,500 00
4 foremen of openers, at \$3.75 per day	4,695 00	1 special deputy collector	1,500 00
88 openers and packers, at \$3	82,632 00	1 deputy collector and clerk	1,200 00
18 messengers, at \$840	15,120 00	2 deputy collectors	1,798 60
1 messenger	720 00	4 deputy collectors and inspectors	1,107 00
1 naval officer	8,000 00	7 deputy collectors	2,927 40
1 deputy naval officer	2,500 00	3 inspectors	3,285 00
4 clerks, at \$2,500	10,000 00		
6 clerks, at \$2,200	13,200 00	OSWEGO, N. Y.	
20 clerks, at \$2,000	40,000 00	1 collector	4,500 00
5 clerks, at \$1,800	9,000 00	1 special deputy collector	1,600 00
16 clerks, at \$1,600	25,600 00	1 deputy collector and cashier	1,500 00
11 clerks, at \$1,400	15,400 00	1 deputy collector	1,000 00
15 clerks, at \$1,200	18,000 00	1 deputy collector	737 10
2 clerks, at \$1,000	2,000 00	1 deputy collector	734 04
5 messengers, at \$840	4,200 00		
1 messenger	500 00		
1 surveyor	8,000 00		
1 auditor	5,000 00		
1 deputy surveyor	2,500 00		

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
OSWEGO, N. Y.—Continued.		DUNKIRK, N. Y.	
1 deputy collector and clerk	\$983 53	1 collector	\$1,100 15
2 deputy collectors and clerks	2,000 00	1 deputy collector and inspector	1,185 00
1 deputy collector and clerk	900 00		
2 deputy collectors and clerks	1,104 00	NEWARK, N. J.	
1 deputy collector and clerk	624 00	1 collector	1,070 74
1 deputy collector and inspector	726 00	1 deputy collector and inspector	1,200 00
1 deputy collector and inspector	150 00	1 inspector	1,085 00
2 deputy collectors and inspectors	360 00		
1 deputy collector and inspector	82 50	PERTH AMBOY, N. J.	
1 deputy collector and inspector	66 00	1 collector	2,651 21
2 inspectors	1,368 00	1 special deputy collector	1,200 00
1 inspector	678 00	1 deputy collector and inspector	600 00
1 inspector	726 00	1 inspector	1,085 00
1 inspector	705 00	2 inspectors	1,200 00
1 inspector	732 00	1 storekeeper	680 00
1 inspector	774 00	2 temporary watchmen	150 00
1 inspector	228 00		
1 superintendent warehouses	1,095 00		
		LITTLE EGG HARBOR, N. J.	
GENESE, N. Y.		1 collector	379 73
1 collector	2,500 00	1 deputy collector	600 00
6 deputy collectors and clerks	5,027 43	1 inspector	1,236 00
1 clerk	771 70	2 inspectors	1,085 00
7 deputy collectors and inspectors	4,858 50		
11 inspectors	9,150 00	GREAT EGG HARBOR, N. J.	
		1 collector	548 58
NIAGARA, N. Y.		1 deputy collector	600 00
1 collector	2,500 00	1 inspector and boatman	541 50
1 deputy collector	2,500 00	1 inspector and boatman	480 00
1 deputy collector and clerk	1,800 00		
1 deputy collector and clerk	1,500 00	BRIDGETON, N. J.	
1 deputy collector and clerk	1,400 00	1 collector	778 28
1 deputy collector and cashier	1,400 00	1 deputy collector	73 00
1 special inspector	1,460 00	1 deputy collector	80 00
1 special inspector	612 00		
1 special inspector	120 00	BURLINGTON, N. J.	
2 storekeepers	2,920 00	1 collector	238 00
1 deputy collector and inspector	1,300 00		
14 deputy collectors and inspectors	15,330 00	PHILADELPHIA, PA.	
1 deputy collector and inspector	1,080 00	1 collector	7,085 67
1 deputy collector and inspector	1,041 00	1 auditor	2,080 00
5 deputy collectors and inspectors	8,060 00	1 deputy collector	2,584 22
1 deputy collector and inspector	636 00	1 assistant collector	2,080 00
8 inspectors	3,285 00	2 clerks	4,680 00
1 inspector	732 00	1 clerk	1,880 00
1 inspector	615 00	1 assistant collector	1,500 00
1 inspector	244 00	1 cashier	2,500 00
1 inspector	724 00	1 assistant cashier	2,080 00
1 clerk and messenger	577 50	4 clerks, at \$1,800 per annum	5,040 00
1 messenger	201 70	14 clerks, at \$1,600 per annum	21,280 00
(\$4,070 of above paid by railroad companies.)		11 clerks, at \$1,400 per annum	14,040 00
BUFFALO CREEK, N. Y.		4 clerks, at \$1,200 per annum	4,072 32
1 collector	2,500 00	4 messengers, at \$720 per annum	2,882 21
1 appraiser	3,000 00	2 watchmen, at \$912.50	1,825 00
1 deputy collector	2,200 00	1 naval officer	5,000 00
3 deputy collectors	8,285 00	1 clerk	2,000 00
2 deputy collectors	2,920 00	2 clerks, at \$1,800 per annum	3,600 00
2 clerks	2,800 00	2 clerks, at \$1,400 per annum	2,800 00
8 clerks	3,600 00	1 clerk	1,200 00
1 clerk	600 00	1 messenger	720 00
1 clerk	197 80	1 surveyor, at \$5,000 per annum	2,000 00
1 clerk	552 00	1 deputy surveyor	2,000 00
1 clerk	84 00	2 clerks, at \$1,400 per annum	2,800 00
1 inspector	552 00	1 clerk	1,200 00
1 inspector	912 50	1 messenger	720 00
1 inspector	294 00	1 general appraiser	3,000 00
1 inspector	684 00	1 clerk	1,200 00
1 inspector	282 00	1 appraiser	2,000 00
1 inspector	657 00	2 assistant appraisers	4,000 00
1 inspector	33 00	6 examiners	10,800 00
1 inspector	783 00	1 examiner of drugs	1,000 00
15 inspectors	16,425 00		
1 temporary laborer	115 50		

STATEMENT of the number of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
PHILADELPHIA, PA.—Continued.		BALTIMORE, MD.—Continued.	
1 clerk	\$1,500 00	1 captain night inspectors	\$1,277 50
2 clerks, at \$1,300 per annum	2,600 00	1 lieutenant night inspectors	1,095 00
1 clerk	900 00	34 night inspectors	34,702 50
14 packers, at \$900 per annum	11,538 55	1 night inspector (temporary)	402 50
1 messenger	700 00	Night service of inspectors	6,503 00
3 watchmen, at \$912.50 per annum	1,896 74	1 fireman, steam-launch	540 00
2 watchmen, at \$720 per annum	1,380 66	1 boatman, steam-launch	540 00
1 watchman	700 00	2 boatmen, steam-launch	960 00
1 foreman	900 00	1 female examiner	600 00
8 laborers	5,209 34	2 markers	1,679 98
1 marker	720 00	1 messenger	263 00
1 weigher	2,000 00	1 general appraiser	3,000 00
30 assistant weighers, at \$1,100 per an.	23,318 90	2 appraisers	6,000 00
1 clerk	1,200 00	3 examiners, at \$1,800	5,400 00
2 foremen	1,825 00	3 examiners, at \$1,600	4,800 00
1 gauger	2,000 00	2 clerks, at \$1,600	3,200 00
1 assistant gauger	1,200 00	1 foreman	973 20
1 measurer	1,277 50	6 laborers	4,899 20
6 special inspectors, at \$1,460 per an.	7,586 00	5 laborers	3,600 00
61 day inspectors, at \$1,277.50 per an.	72,803 50	1 messenger	720 00
31 night inspectors, at \$912.50 per an.	28,970 00	1 chief weigher	2,000 00
1 night inspector	600 00	3 clerks	3,600 00
1 day inspector	1,158 00	10 assistant weighers	15,990 71
2 bargemen	1,440 00	1 gauger	1,300 00
1 carpenter	800 00	1 messenger	720 00
1 superintendent warehouses	1,000 00	1 keeper of scales	536 25
17 laborers, at \$700 per annum	11,879 01	2 assistant weighers (temporary)	776 11
ERIE, PA.		Laborers on scales	11,371 64
1 collector	2,039 40	1 storekeeper	1,800 00
1 deputy collector	1,600 00	1 clerk	1,600 00
3 inspectors	1,482 00	4 porters	3,280 00
PITTSBURGH, PA.		4 laborers	2,880 00
1 surveyor	5,000 00	1 engineer	1,200 00
1 special deputy surveyor	752 68	1 fireman	1,095 00
1 deputy surveyor	1,500 00	5 storekeepers	6,240 50
2 clerks	1,676 44	1 assistant storekeeper	764 04
1 inspector and examiner	1,460 00	1 temporary storekeeper	73 50
2 inspectors	1,296 00	Night service of storekeeper	665 00
1 messenger	493 33	1 naval officer	5,000 00
DELAWARE, DEL.		1 deputy naval officer	2,500 00
1 collector	2,035 76	2 clerks at \$1,600 per annum	3,532 80
1 special deputy collector	1,600 00	2 clerks at \$1,400 per annum	3,075 34
1 deputy collector	600 00	2 clerks at \$1,400 per annum	2,531 90
2 deputy collectors	1,000 00	3 clerks at 1,200 per annum	3,157 77
1 inspector	997 50	1 messenger	720 00
1 inspector	994 50	1 surveyor	4,500 00
5 boatmen	1,500 00	1 deputy surveyor	2,500 00
BALTIMORE, MD.		1 clerk	1,800 00
1 collector	7,000 00	1 clerk	1,200 00
2 deputy collectors	6,000 00	1 messenger	720 00
1 deputy collector	800 00	(\$14,246.04 of above was paid by consignees and owners of warehouses.)	
1 auditor	2,500 00	ANNAPOLIS, MD.	
1 assistant auditor	1,800 00	1 collector	250 00
1 cashier	2,500 00	1 deputy collector	292 00
1 assistant cashier	1,800 00	1 inspector	1,095 00
6 clerks, at \$1,800 per annum	10,800 00	1 boatman	180 00
7 clerks, at \$1,600	11,155 60	EASTERN, MD.	
10 clerks, at \$1,400	14,000 00	1 collector	2,508 75
4 clerks, at \$1,200	4,777 20	1 deputy collector and inspector	1,095 00
1 clerk	1,000 00	GEORGETOWN, D. C.	
1 messenger, &c	1,000 00	1 collector	1,255 22
2 messengers, at \$900	1,775 56	1 deputy collector and inspector	1,475 08
5 messengers, at \$720	3,048 17	2 inspectors	2,082 00
1 captain of watch	1,000 00	ALEXANDRIA, VA.	
4 watchmen, at \$840	3,360 00	1 collector	515 20
2 laborers, at \$720	1,440 00	1 deputy collector	1,200 00
1 temporary watch	116 00	1 inspector	1,095 00
1 special inspector	1,277 50	1 janitor	500 00
39 inspectors	58,163 00		

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
TAPPAHANNOCK, VA.		PAMLICO, N. C.—Continued.	
1 collector	\$547 80	1 deputy collector and messenger	\$228 00
1 deputy collector	600 00	4 boatmen	480 00
YORKTOWN, VA.		BRAUFORT, N. C.	
1 collector	480 89	1 collector	1, 156 79
1 deputy collector	860 00	4 deputy collectors	540 00
1 inspector	908 00	1 deputy collector	440 00
CHERRYSTONE, VA.		1 boatman	340 00
1 collector	828 00	WILMINGTON, N. C.	
1 deputy collector and inspector	1, 277 50	1 collector	2, 861 46
1 deputy collector and inspector	865 00	1 special deputy collector	2, 000 00
2 boatmen	200 00	1 clerk	1, 400 00
RICHMOND, VA.		2 clerks, at \$700 per annum	1, 400 04
1 collector	2, 101 79	1 deputy collector	125 00
1 special deputy collector	1, 800 00	1 inspector	1, 400 00
1 deputy collector	600 00	8 inspectors, at \$1,067.50	8, 540 00
1 clerk and inspector	1, 147 00	7 boatmen, at \$240	1, 680 00
1 inspector	828 00	1 watchman	430 00
3 inspectors	3, 099 00	GEORGETOWN, S. C.	
4 inspectors (temporary)	894 00	1 collector	418 85
1 janitor	625 00	2 boatmen	800 00
1 assistant janitor	875 00	CHARLESTON, S. C.	
1 watchman	698 00	1 collector	4, 000 00
1 night watchman	100 00	1 deputy collector and clerk	2, 150 00
1 fireman	585 00	3 clerks	4, 500 00
1 assistant fireman	272 00	1 chief inspector	1, 400 00
1 boatman	420 00	3 inspectors	3, 265 00
PETERSBURG, VA.		1 inspector (temporary)	1, 074 00
1 collector	283 46	2 night watchmen	1, 400 00
1 deputy collector and clerk	1, 200 00	2 watchmen	1, 300 00
1 deputy collector and inspector	1, 095 00	4 boatmen	1, 000 00
1 temporary inspector	15 00	1 messenger	720 00
1 messenger	730 00	1 janitor	720 00
1 janitor	600 00	1 assistant janitor	650 00
1 boatman	180 00	BRAUFORT, S. C.	
NORFOLK AND PORTSMOUTH, VA.		1 collector	3, 600 05
1 collector	3, 000 00	1 deputy collector	25 00
1 deputy collector	1, 600 00	2 inspectors	1, 005 00
2 clerks, at \$1,300	2, 600 00	2 boatmen	600 00
1 inspector	1, 460 00	1 boatman	200 00
3 inspectors, at \$3 per day	3, 285 00	SAVANNAH, GA.	
1 inspector (temporary)	1, 005 00	1 collector	5, 744 75
1 inspector and clerk	1, 085 00	1 special deputy collector	2, 000 00
1 temporary clerk	326 25	3 clerks, at \$1,500	4, 500 00
1 watchman	900 00	1 deputy collector	70 00
1 boatman	600 00	1 inspector	1, 400 00
3 boatmen, at \$300 per annum	975 80	1 inspector	1, 125 00
1 boatman	35 00	2 inspectors, at \$1,095	3, 290 00
WHEELING, W. VA.		1 inspector (temporary)	307 00
1 surveyor	1, 022 46	1 storekeeper	200 00
1 janitor	600 00	3 night inspectors, at \$730	2, 190 00
ALBEMARLE, N. C.		3 boatmen, at \$600	1, 800 00
1 collector	1, 252 20	1 boatman	300 00
1 special deputy collector	300 00	1 messenger	720 00
1 deputy collector	1, 095 00	BRUNSWICK, GA.	
1 deputy collector	600 00	1 collector	3, 000 00
1 inspector	927 00	2 deputy collectors and inspectors	2, 100 00
1 inspector	198 00	1 inspector	1, 005 00
PAMLICO, N. C.		5 boatmen, at \$300	1, 500 00
1 collector	1, 608 14	SAINT MARY'S, GA.	
1 deputy collector	1, 000 00	1 collector	477 35
1 deputy collector and inspector	600 30	1 deputy collector	777 42
2 deputy collectors and inspectors	720 60	1 inspector	343 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
SAINT MARY'S, GA.—Continued.		MOBILE, ALA.—Continued.	
1 clerk	\$300 00	1 special deputy collector	\$1,600 00
1 boatman	300 00	1 deputy collector and clerk	1,500 00
FERNANDINA, FLA.		1 clerk	1,200 00
1 collector	1,677 00	2 inspectors	2,920 00
1 deputy collector	1,095 00	6 inspectors	6,570 00
1 inspector	1,095 00	2 inspectors (night)	1,460 00
1 inspector	720 00	1 night watchman	730 00
2 boatmen	480 00	4 boatmen	1,920 00
SAINT AUGUSTINE, FLA.		1 boatman	480 00
1 collector	531 80	3 janitors	1,500 00
1 special deputy collector	300 00	1 messenger	730 00
2 deputy collectors	480 00	PEARL RIVER, MISS.	
2 boatmen	480 00	1 collector	1,721 40
SAINT JOHN'S, FLA.		3 deputy collectors and inspectors	3,285 00
1 collector	1,487 51	1 inspector	1,095 00
1 deputy collector and inspector	1,095 00	2 boatmen	284 78
1 deputy collector and inspector	498 30	VICKSBURG, MISS.	
1 boatman	120 00	1 collector	583 47
1 messenger	200 00	WATCHEZ, MISS.	
KEY WEST, FLA.		No collector and nothing to report.	
1 collector	4,847 80	NEW ORLEANS, LA.	
1 deputy collector	1,968 50	1 collector	7,000 00
1 chief clerk	1,633 00	2 deputy collectors	6,000 02
3 clerks	3,600 00	1 deputy collector	480 04
1 chief inspector	1,277 50	1 clerk and auditor	2,493 20
3 inspectors	3,285 00	1 clerk and cashier	2,200 00
1 chief night inspector	912 50	1 chief clerk	1,981 93
3 night inspectors	2,190 00	1 entry clerk	1,428 26
1 watchman	730 00	1 clerk	9,881 53
1 messenger	730 00	7 clerks, at \$1,600 per annum	14,281 48
2 storekeepers	2,007 00	11 clerks, at \$1,400 per annum	7,412 01
4 boatmen	1,600 00	7 clerks, at \$1,200 per annum	2,288 06
2 deputy collectors and inspectors	1,428 20	3 clerks, at \$1,000 per annum	1,199 96
4 boatmen	1,200 00	2 clerks, at \$600 per annum	595 11
1 janitor	500 00	1 messenger	3,123 90
1 inspector	590 00	6 messengers, at \$600 per annum	2,500 00
1 inspector	340 20	1 warehouse superintendent	2,000 00
SAINT MARK'S, FLA.		1 clerk and storekeeper	5,840 03
1 collector	1,314 39	4 storekeepers	3,000 00
1 deputy collector	750 00	1 appraiser	2,500 00
1 special deputy and inspector	1,460 00	4 examiners, at \$1,800 per annum	7,200 00
2 inspectors	2,190 00	1 examiner of drugs	1,000 00
2 boatmen	600 00	2 openers and packers	1,412 71
APALACHICOLA, FLA.		1 sampler	595 11
1 collector	840 08	1 weigher	2,000 00
1 deputy collector	550 00	9 assistant weighers	8,393 93
1 inspector	115 50	2 gaugers	2,690 22
4 boatmen	129 00	1 marker	600 00
PENSACOLA, FLA.		1 captain night watch	800 00
1 collector	3,000 00	5 night watchmen	2,993 51
1 special deputy collector	1,600 00	16 boatmen, at \$600 per annum	9,576 50
1 deputy collector and clerk	1,200 00	1 foreman of laborers	720 00
1 clerk	1,000 00	13 laborers, at \$600 per annum	7,933 48
1 deputy collector and inspector	1,095 00	2 inspectors	2,920 00
1 deputy collector and inspector	360 00	30 inspectors	32,685 00
7 inspectors	7,665 00	1 captain night inspectors	1,095 00
1 inspector (temporary)	183 00	20 night inspectors	18,125 00
3 night watchmen	2,190 00	1 naval officer	4,999 99
1 messenger	600 00	1 deputy naval officer	2,500 00
7 boatmen	2,187 00	1 clerk	1,800 00
MOBILE, ALA.		1 clerk	1,600 00
1 collector	5,000 00	2 clerks, at \$1,400 per annum	2,800 00
		1 messenger	600 00
		1 surveyor	3,500 00
		1 deputy surveyor	2,500 00
		1 clerk	1,600 00
		1 clerk	1,400 00
		1 clerk	1,200 00
		2 messengers	1,200 00

Statement of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
TECHE, LA.		PASO DEL NORTE, TEX.—Continued.	
1 collector	\$1,723 69	2 deputy collectors and inspectors	\$2,555 00
4 inspectors	4,380 00	2 mounted inspectors	2,190 00
2 boatmen	960 00	2 mounted inspectors	2,556 00
GALVESTON, TEX.		1 inspector	1,065 00
1 collector	4,500 00	1 laborer	180 00
1 special deputy collector	2,000 00	MEMPHIS, TENN.	
1 deputy collector and clerk	1,775 00	1 surveyor	1,068 00
1 appraiser (acting)	1,725 00	1 deputy surveyor and clerk	1,000 00
3 clerks	4,800 00	1 messenger	600 00
1 chief inspector	120 00	1 porter	96 00
7 inspectors	8,942 50	NASHVILLE, TENN.	
1 inspector (mounted)	1,444 50	1 surveyor	661 81
1 inspector (mounted)	1,429 00	1 janitor	38 00
1 inspector	514 50	LOUISVILLE, KY.	
7 inspectors (night)	5,580 00	1 surveyor	3,430 88
1 inspector (special)	492 00	1 special deputy surveyor and clerk	1,600 00
1 storekeeper	1,460 00	1 special deputy surveyor and clerk	1,400 00
1 storekeeper	682 25	1 special deputy surveyor and clerk	1,200 00
1 messenger	780 00	1 inspector and examiner	1,065 00
1 assistant messenger	500 00	1 inspector and weigher	1,091 04
1 laborer	480 00	1 messenger	547 50
1 laborer	198 00	1 storekeeper	314 54
2 boatmen	1,460 00	1 storekeeper	238 17
53 temporary inspectors	2,325 00	CINCINNATI, OHIO.	
SALURIA, TEX.		1 surveyor	5,000 00
1 collector	2,263 89	1 special deputy surveyor	2,000 00
1 special deputy collector	1,350 00	1 assistant bookkeeper	1,200 00
1 deputy collector	1,234 43	1 measurer	1,065 00
1 deputy collector and inspector	1,095 00	1 gauger and clerk	1,196 20
1 deputy collector and inspector	1,277 50	2 clerks	1,800 00
2 mounted inspectors	2,492 00	1 clerk	546 20
1 mounted inspector	1,095 00	1 appraiser	3,000 00
1 temporary inspector	507 00	1 examiner	1,500 00
1 boatman	480 00	1 opener and packer	741 08
1 porter and messenger	360 00	1 porter	720 00
CORPUS CHRISTI, TEX.		1 laborer	307 83
1 collector	4,067 00	1 weigher and measurer	1,065 00
1 special deputy collector	1,600 00	4 inspectors	4,380 00
1 deputy collector and clerk	1,400 00	1 inspector	1,400 00
1 deputy collector and inspector	1,600 00	1 storekeeper	1,065 00
2 deputy collectors and inspectors	2,555 00	1 messenger	480 00
1 deputy collector and inspector	1,130 50	1 night watchman	60 00
2 inspectors	2,556 00	1 examiner of drugs	20 00
4 mounted inspectors	6,570 00	CUTAHOGA, OHIO.	
1 boatman	730 00	1 collector	2,500 00
1 porter	420 00	1 appraiser	2,000 00
BRAZOS DE SANTIAGO, TEX.		1 special deputy collector	1,800 00
1 collector	4,500 00	1 deputy collector	1,200 00
1 special deputy collector and cashier	2,000 00	1 deputy collector and clerk	1,200 00
1 deputy collector and clerk	1,800 00	1 clerk	1,200 00
1 deputy collector and inspector	1,800 00	1 clerk	9 60
3 clerks	4,800 00	1 deputy collector and inspector	1,185 50
1 storekeeper	1,400 00	1 deputy collector and inspector	1,065 00
12 mounted inspectors	17,296 00	2 inspectors	2,100 00
5 inspectors	6,387 50	1 deputy collector and night inspector	912 50
3 deputy collectors and inspectors	3,882 50	1 night watchman	1,055 00
1 inspectress	1,095 00	1 opener and packer	720 00
1 messenger	750 00	5 deputy collectors	1,500 42
1 watchman	750 00	SANDUSKY, OHIO.	
1 inspector	912 50	1 collector	2,500 00
PASO DEL NORTE, TEX.		1 deputy collector	1,000 00
1 collector	2,000 00	2 deputy collectors	800 00
1 special deputy collector	1,500 00	2 deputy collectors	400 00
1 deputy collector	1,200 00	1 deputy collector	112 50
4 deputy collectors	4,000 00	2 deputy collectors	200 00
1 deputy collector	600 00		
1 deputy collector	500 00		

STATEMENT of the NUMBER of PERONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
MIAMI, OHIO.		HURON, MICH.—Continued.	
1 collector	\$2,500 00	4 deputy collectors and inspectors	\$3,646 00
1 special deputy collector	1,400 00	1 deputy collector and inspector	797 50
1 deputy collector	1,000 00	1 deputy collector and inspector	1,200 10
1 deputy collector, night	810 00	1 deputy collector and inspector	394 30
1 inspector	1,095 00	2 deputy collectors and inspectors	859 80
DETROIT, MICH.		1 deputy collector and inspector	400 00
1 collector	3,585 00	1 deputy collector and inspector	224 50
1 special deputy collector	2,000 00	1 deputy collector and inspector	601 50
1 deputy collector and chief clerk	1,800 00	3 deputy collectors and inspectors	189 68
1 cashier	1,500 00	1 deputy collector and inspector	240 00
3 deputy collectors and clerks	3,600 00	2 deputy collectors and inspectors	731 00
1 deputy collector and clerk	1,400 00	1 deputy collector and inspector	*6,570 00
1 deputy collector and clerk	871 20	6 deputy collectors and inspectors	
3 deputy collectors and clerks	2,700 00	1 deputy collector and night watchman	610 00
1 deputy collector and clerk	1,075 00	2 inspectors	*2,190 00
1 deputy collector and clerk	730 00	1 inspector	528 00
2 deputy collectors and clerks	1,778 00	5 inspectors	4,557 50
1 deputy collector and inspector	1,428 80	1 inspector	731 00
1 deputy collector and inspector	1,277 50	1 inspector	729 00
1 deputy collector and inspector	1,085 00	1 inspectress	239 15
1 deputy collector and inspector	1,395 00	SUPERIOR, MICH.	
1 deputy collector and inspector	1,050 80	1 collector	2,500 00
1 deputy collector and inspector	899 30	1 deputy collector	1,200 00
1 deputy collector and inspector	1,212 50	1 deputy collector and inspector	1,204 50
1 deputy collector and inspector	912 50	1 deputy collector	1,000 00
1 deputy collector and inspector	882 00	8 deputy collectors and inspectors	1,971 00
2 deputy collectors and inspectors	1,825 00	2 inspectors	2,190 00
1 deputy collector and inspector	533 80	MICHIGAN, MICH.	
2 deputy collectors and inspectors	238 00	1 collector	2,500 00
1 deputy collector and inspector	119 10	1 deputy collector	1,200 00
1 deputy collector and inspector	85 34	2 deputy collectors, at \$600	1,200 00
2 deputy collectors and inspectors	248 00	9 deputy collectors	2,666 87
1 deputy collector	1,200 00	3 deputy collectors	507 54
1 deputy collector	900 00	1 clerk	121 00
2 deputy collectors	1,460 00	1 deputy collector	140 00
1 deputy collector, inspector, and clerk	899 30	1 deputy collector	120 00
1 deputy collector, inspector, and clerk	912 50	EVANSVILLE, IND.	
1 deputy collector, inspector, and clerk	344 50	1 surveyor	350 00
1 deputy collector, inspector, and clerk	865 00	1 deputy surveyor	500 00
1 deputy collector, inspector, and clerk	261 80	CHICAGO, ILL.	
2 deputy collectors, inspectors, and clerks	218 80	1 collector	4,500 00
1 deputy collector, inspector, and clerk	239 70	1 deputy collector and clerk	2,800 00
1 deputy collector, inspector, and clerk	109 00	2 deputy collectors and clerks	4,000 00
2 special inspectors	2,920 00	1 deputy collector and clerk	1,484 05
7 inspectors	6,337 50	1 deputy collector and clerk	1,467 10
1 inspector	950 00	1 deputy collector	188 13
1 inspector	832 00	1 surveyor	350 00
1 inspector	546 00	1 auditor	2,200 00
1 storekeeper	1,095 00	1 assistant auditor	1,600 00
1 messenger	500 00	1 cashier	2,000 00
1 janitor	600 00	1 clerk	2,000 00
HURON, MICH.		2 clerks	3,200 00
1 collector	2,500 00	2 clerks	2,800 00
1 special deputy collector	1,899 70	1 clerk	1,366 90
1 deputy collector and cashier	1,400 00	1 clerk	1,366 60
1 deputy collector and clerk	1,399 70	1 clerk	1,266 60
1 deputy collector and clerk	1,133 10	1 clerk	1,200 00
1 deputy collector and clerk	1,000 00	1 clerk	900 00
1 deputy collector and clerk	800 00	1 clerk	750 00
1 deputy collector	1,000 00	18 inspectors	19,710 00
1 deputy collector	912 50	1 inspector	852 00
3 deputy collectors	1,797 60	1 inspector	820 00
1 messenger	600 00	1 inspector	735 00
1 watchman	730 00	1 inspector	696 00
2 deputy collectors and inspectors	2,858 20	1 inspector	582 80
		1 inspector	552 00
		2 inspectors	372 00
		1 inspector	117 00
		1 inspector	39 00
		1 inspector	378 00

* \$0,288 paid by railroad companies.

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
CHICAGO, ILL.—Continued.		SAINT LOUIS, MO.—Continued.	
1 messenger	\$730 00	1 appraiser	\$3,000 00
1 messenger	618 55	1 deputy surveyor and cashier	2,000 00
1 watchman	912 50	1 deputy surveyor and clerk	668 50
8 watchmen	151 50	1 deputy surveyor	1,800 00
1 storekeeper	730 00	2 deputy surveyors and clerks	2,130 40
8 storekeepers	3,285 00	2 clerks	2,800 00
1 appraiser	3,000 00	1 clerk	1,200 00
1 examiner	1,800 00	1 clerk	1,000 00
1 examiner	1,600 00	1 clerk	1,066 90
1 examiner	1,011 97	1 clerk, temporary	19 57
1 clerk	1,055 46	1 clerk, temporary	562 09
1 messenger	912 50	1 clerk, temporary	467 90
1 opener and packer	912 50	1 inspector and weigher	1,460 00
1 opener and packer	687 50	1 inspector, temporary	501 40
		1 inspector	1,368 70
GALENA, ILL.		4 inspectors	3,110 05
1 surveyor	406 68	1 assistant weigher	557 80
1 deputy surveyor and clerk	500 00	1 examiner	1,400 00
1 janitor	360 00	1 storekeeper	912 50
		1 messenger	720 00
CAIRO, ILL.		1 watchman	912 50
1 surveyor	944 87	2 janitors	1,200 00
1 deputy surveyor	600 00	2 firemen	400 00
		2 laborers	1,440 00
MILWAUKEE, WIS.		OMAHA, NEBR.	
1 collector	2,500 00	1 surveyor	465 50
1 special deputy collector	1,788 17	1 inspector	1,095 00
1 deputy collector and clerk	1,065 20		
1 inspector	1,443 00	MONTANA AND IDAHO.	
1 inspector	1,095 00	1 collector	1,151 30
1 clerk	1,195 55	1 mounted deputy collector	898 50
1 deputy collector and inspector	369 50		
1 deputy collector and inspector	290 30	FUGET SOUND, WASH.	
1 deputy collector and inspector	225 50	1 collector	2,000 00
1 deputy collector and inspector	306 00	2 deputy collectors and clerks	4,300 00
1 deputy collector and inspector	149 60	1 inspector and clerk	1,200 00
1 opener and packer	201 70	3 inspectors	4,380 00
		1 inspector	1,065 00
LA CROSSE, WIS.		4 inspectors	4,800 00
1 surveyor	1,200 00	1 watchman	730 00
		3 boatmen	1,800 00
DULUTH, MINN.		1 boatman	782 50
1 collector	2,500 00		
1 special deputy collector	1,400 00	OREGON, OREG.	
1 deputy collector	1,095 00	1 collector	2,000 00
1 deputy collector and inspector	1,095 00	1 deputy collector	1,800 00
1 inspector	699 00	1 deputy collector and inspector	1,200 00
1 inspector and clerk	792 00	1 inspector	1,065 00
		2 boatmen	960 00
MINNESOTA, DAK.			
1 collector	2,500 00	WILLAMETTE, OREG.	
1 special deputy collector	1,460 00	1 collector	4,200 00
1 deputy collector	2,000 00	1 deputy collector	2,400 00
1 deputy collector	1,460 60	1 deputy collector	2,200 00
2 deputy collectors	2,190 00	1 clerk	1,500 00
1 clerk and inspector	1,460 00	1 appraiser	3,000 00
1 inspector, gauger, &c	1,460 00	1 opener and packer	1,250 00
2 inspectors, mounted	2,555 00	3 inspectors	4,380 00
2 inspectors, mounted	2,190 00	3 night inspectors	2,584 00
1 inspector and storekeeper	900 00	1 weigher and gauger	1,460 00
		1 storekeeper	1,200 00
DUBUQUE, IOWA.			
1 surveyor	506 42	SOUTHERN OREG.	
1 deputy surveyor	120 00	1 collector	1,082 50
		1 special deputy collector	300 00
BURLINGTON, IOWA.			
1 surveyor	524 28	SAN FRANCISCO, CAL.	
		1 collector	7,000 00
SAINT LOUIS, MO.		2 deputy collectors	7,250 00
1 surveyor	3,000 00	1 auditor	4,000 00
1 special deputy surveyor	2,600 80		

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
SAN FRANCISCO, CAL.—Continued.		SAN FRANCISCO, CAL.—Continued.	
1 cashier.....	\$3,500 00	2 lieutenants night inspectors	\$2,555 00
1 adjuster of duties.....	3,000 00	44 night inspectors	48,180 00
1 assistant auditor.....	2,000 00	2 boatmen	1,800 00
2 clerks.....	4,000 00	3 weighers.....	6,000 00
13 clerks.....	23,400 00	12 assistant weighers	14,400 00
4 clerks.....	6,400 00	1 ganger.....	2,000 00
1 clerk.....	1,200 00	1 assistant ganger	900 00
1 clerk and messenger.....	1,200 00	1 surveyor.....	5,000 00
2 messengers.....	1,800 00	1 deputy surveyor	3,625 00
3 watchmen.....	2,700 00	2 clerks.....	3,000 00
1 messenger.....	600 00	1 messenger.....	900 00
1 deputy collector and storekeeper.....	3,625 00	1 naval officer.....	5,000 00
1 clerk.....	2,000 00	1 deputy naval officer.....	3,125 00
5 clerks.....	9,000 00	6 clerks.....	10,800 00
3 clerks.....	4,800 00	1 clerk.....	1,600 00
2 clerks.....	2,400 00	1 clerk.....	1,400 00
1 storekeeper.....	1,642 50	1 clerk and messenger.....	1,000 00
8 storekeepers, paid by owners.....	11,630 00		
2 watchmen.....	1,800 00	SAN DIEGO, CAL.	
3 messengers.....	2,700 00	1 collector.....	3,000 00
1 engineer.....	1,200 00	1 deputy collector.....	1,100 00
1 superintendent of laborers.....	1,200 00	1 mounted inspector.....	1,095 00
11 laborers.....	9,900 00	1 deputy collector and inspector.....	1,000 00
2 appraisers.....	7,250 00	1 inspector.....	1,000 00
2 assistant appraisers.....	5,000 00	Sundry temporary inspectors.....	1,236 00
4 examiners.....	8,000 00		
2 examiners.....	3,600 00	ALASKA, ALASKA.	
1 clerk.....	1,800 00	1 collector.....	3,616 77
4 samplers.....	4,800 00	3 deputy collectors.....	4,500 00
1 messenger.....	900 00	1 deputy collector.....	1,200 00
12 laborers.....	10,800 00	1 inspector.....	1,035 00
36 inspectors.....	52,560 00	1 janitor.....	72 00
1 inspector.....	1,095 00		
1 captain night inspectors.....	1,460 00		

STATEMENT showing the NUMBER and TONNAGE of REGISTERED, ENROLLED, and LICENSED VESSELS of the UNITED STATES on June 30, 1881.

States and Territories in which documented.	Registered.		Enrolled.		Licensed.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
Maine	395	331,870.07	1,628	165,638.29	538	6,591.99	2,561	504,100.35
New Hampshire	5	5,166.75	54	4,474.00	15	200.15	74	9,840.99
Vermont			29	3,327.40	1	6.00	30	3,333.40
Massachusetts	500	225,262.07	1,290	184,872.82	445	4,974.13	2,235	415,109.02
Rhode Island	6	1,400.74	145	35,535.88	151	1,462.50	302	38,390.13
Connecticut	35	8,945.26	482	74,935.64	312	3,395.64	829	87,276.54
New York	649	464,773.82	4,062	683,323.14	884	9,477.64	5,595	1,157,574.60
New Jersey	59	6,453.77	846	106,673.05	438	4,585.09	1,343	117,711.91
Pennsylvania	77	56,083.28	1,007	236,642.49	140	1,780.36	1,224	294,515.13
Delaware	1	265.14	136	15,265.74	39	458.80	176	16,069.68
Maryland	72	26,067.14	1,056	84,587.80	712	8,326.64	1,840	118,981.58
District of Columbia			52	8,803.68	36	431.76	88	9,235.44
Virginia	12	4,636.57	384	21,023.38	794	7,683.36	1,190	33,343.31
North Carolina	26	5,206.96	106	8,199.62	215	2,298.52	347	15,765.12
South Carolina	4	1,825.99	86	8,335.80	132	1,574.86	222	11,736.65
Georgia	17	5,678.08	66	20,172.86	48	575.45	131	26,436.39
Florida	68	9,739.05	144	17,330.16	173	1,912.48	385	28,961.69
Alabama	22	7,850.42	61	7,947.17	47	474.03	130	16,271.62
Mississippi	8	1,175.32	75	4,449.27	76	902.26	159	6,536.87
Louisiana	67	32,990.64	276	53,732.67	323	3,084.89	666	89,806.20
Texas	25	5,450.67	101	8,383.22	149	1,580.41	275	15,414.36
Tennessee			94	15,901.66	7	102.04	101	16,003.70
Kentucky			54	17,490.25	4	49.03	58	17,539.28
Missouri			306	180,022.28	7	97.71	313	180,119.99
Iowa			63	8,245.27	10	135.69	73	8,381.16
Nebraska			32	6,720.32			32	6,720.32
Minnesota			60	7,121.40	3	38.52	63	7,159.92
Wisconsin			396	82,520.51	2	25.68	398	82,546.39
Illinois	9	4,065.87	416	80,734.05	8	110.28	423	84,910.26
Indiana			60	5,564.53			60	5,564.53
Michigan	2	1,286.83	1,002	183,322.09	20	237.23	1,024	184,846.15
Ohio	1	21.49	408	144,929.85	11	109.91	420	145,061.25
West Virginia			121	15,851.25	16	204.97	137	16,056.26
Arizona	4	834.46	4	534.20			8	1,368.66
California	187	103,372.66	560	97,972.17	121	1,561.76	868	202,906.59
Oregon	6	5,065.67	112	38,172.57	25	262.55	143	43,500.79
Washington	63	19,555.26	40	18,300.56	14	162.40	117	38,018.22
Alaska	6	382.18	8	143.89	6	65.23	15	591.30
Total	2,326	1,335,588.18	15,817	2,657,200.91	5,922	64,947.38	24,065	4,057,734.47
SUMMARY.								
Atlantic and Gulf coasts	2,046	1,200,468.75	10,598	1,452,091.12	5,632	61,257.40	18,276	2,713,917.27
Pacific coast	266	129,210.23	719	155,123.39	166	2,051.94	1,151	296,385.56
Northern lakes	13	5,675.31	8,155	637,274.31	89	432.09	3,207	663,282.71
Western rivers	1	231.89	1,345	392,712.09	85	1,104.95	1,431	394,048.96
Grand total	2,326	1,335,588.18	15,817	2,657,200.91	5,922	64,947.38	24,065	4,057,734.47

STATEMENT showing the NUMBER and TONNAGE of SAILING VESSELS, STEAM VESSELS, CANAL-BOATS, and BARGES, of the UNITED STATES, June 30, 1881.

States and Territories in which documented.	Sailing vessels.		Steam vessels.		Canal-boats.		Barges.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
Maine.....	2, 471	487, 224.27	88	16, 480.89	.....	.....	2	404.19	2, 561	504, 100.35
New Hampshire.....	67	9, 562.08	7	246.82	.....	.....	.....	.....	74	9, 840.90
Vermont.....	22	1, 432.25	8	1, 901.15	.....	.....	.....	.....	30	3, 323.40
Massachusetts.....	2, 078	264, 923.08	146	46, 603.36	.....	.....	11	3, 572.58	2, 235	415, 109.02
Rhode Island.....	248	17, 048.31	64	21, 350.81	.....	.....	.....	.....	302	38, 899.12
Connecticut.....	635	44, 877.31	108	30, 378.64	.....	134.71	85	11, 885.88	829	87, 276.54
New York.....	2, 961	599, 323.41	1, 129	376, 513.24	1, 065	89, 413.50	450	92, 314.45	5, 595	1, 187, 574.60
New Jersey.....	123	61, 592.43	123	18, 750.10	217	21, 562.31	80	15, 807.07	1, 243	1, 117, 711.91
Pennsylvania.....	649	138, 669.13	456	128, 469.62	44	5, 868.21	75	21, 508.17	1, 224	294, 615.13
Delaware.....	153	11, 949.77	23	4, 139.91	.....	.....	.....	.....	176	16, 089.68
Maryland.....	1, 695	80, 253.67	142	38, 478.50	.....	.....	3	249.41	1, 840	118, 981.58
District of Columbia.....	50	1, 567.60	38	7, 667.84	.....	.....	.....	.....	88	9, 235.44
Virginia.....	1, 092	25, 291.84	96	7, 895.31	.....	154.16	2	.....	1, 190	33, 343.31
North Carolina.....	298	11, 731.19	49	4, 033.98	.....	.....	.....	.....	1, 847	15, 765.13
South Carolina.....	178	5, 241.67	44	6, 494.98	.....	.....	.....	.....	222	11, 734.65
Georgia.....	95	10, 398.33	36	16, 023.06	.....	.....	.....	.....	131	26, 424.39
Florida.....	310	20, 630.06	75	8, 351.63	.....	.....	.....	.....	385	28, 981.69
Alabama.....	80	9, 338.23	46	6, 584.52	.....	.....	4	345.98	130	16, 271.62
Mississippi.....	130	4, 607.90	10	655.84	.....	.....	19	1, 263.13	159	6, 524.87
Louisiana.....	442	29, 054.04	218	60, 052.08	.....	.....	6	700.08	666	89, 998.20
Texas.....	235	10, 158.61	38	4, 663.78	.....	.....	2	586.91	275	15, 414.30
Tennessee.....	7	10, 102.04	94	15, 901.66	.....	.....	.....	.....	101	16, 003.70
Kentucky.....	.....	.....	58	17, 539.28	.....	.....	.....	.....	58	17, 539.28
Missouri.....	.....	.....	153	54, 392.72	.....	.....	.....	.....	313	190, 119.99
Iowa.....	.....	.....	73	8, 381.16	.....	.....	.....	.....	73	8, 381.16
Nebraska.....	.....	.....	32	6, 720.32	.....	.....	.....	.....	32	6, 720.32
Wisconsin.....	263	58, 415.64	133	29, 029.92	.....	.....	3	100.83	396	82, 544.89
Minnesota.....	2	78.72	62	6, 173.90	.....	.....	9	903.30	63	7, 157.92
Illinois.....	260	68, 679.05	161	17, 885.42	.....	.....	12	3, 345.73	433	84, 910.20
Indiana.....	.....	.....	60	5, 564.53	.....	.....	.....	.....	60	5, 564.53
Michigan.....	486	72, 769.81	427	83, 065.77	.....	.....	111	29, 060.57	1, 024	184, 846.15
Ohio.....	180	56, 367.47	229	84, 881.32	.....	.....	11	3, 832.46	420	145, 061.25
West Virginia.....	.....	.....	137	16, 054.20	.....	.....	.....	.....	137	16, 054.20
California.....	.....	.....	.....	884.46	.....	.....	4	534.20	8	1, 393.66
Oregon.....	639	119, 392.10	168	75, 324.06	.....	.....	61	8, 178.43	968	202, 904.59
Washington Territory.....	87	6, 906.41	98	31, 781.16	.....	.....	8	4, 883.22	143	43, 590.79
Alaska.....	72	32, 642.47	44	6, 337.32	.....	.....	1	38.43	117	38, 013.23
.....	12	172.26	3	419.04	.....	.....	.....	.....	15	591.30
Total.....	16, 760	2, 350, 363.14	4, 860	1, 264, 968.25	1, 827	116, 978.73	1, 116	325, 364.35	24, 065	4, 087, 784.47

STATEMENT showing the NUMBER and TONNAGE of SAILING VESSELS, STEAM VESSELS, CANAL-BOATS, and BARGES, &c.—Continued.

SUMMARY.

States and Territories in which documented.	Sailing vessels.		Steam vessels.		Canal-boats.		Barges.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
Atlantic and Gulf coasts.....	14, 876	1, 884, 741. 70	2, 364	644, 198. 34	687	61, 590. 65	649	123, 377. 58	18, 276	2, 713, 917. 27
Pacific coast.....	760	150, 113. 24	317	113, 693. 04	.....	.....	74	13, 594. 28	1, 151	296, 335. 56
Northern lakes.....	1, 417	306, 438. 18	938	290, 114. 50	640	55, 379. 08	162	41, 452. 97	3, 207	663, 382. 71
Western rivers.....	7	102. 04	1, 191	346, 997. 37	.....	.....	233	146, 949. 52	1, 431	394, 043. 93
Grand total.....	16, 760	2, 350, 383. 14	4, 890	1, 284, 908. 25	1, 327	116, 973. 73	1, 118	325, 364. 35	24, 065	4, 087, 734. 47

STATEMENT showing the NUMBER and TONNAGE of VESSELS of the UNITED STATES EMPLOYED in the COD and MACKEREL FISHERIES, June 30, 1881.

States and customs districts in which documented.	Vessels above 20 tons.		Vessels under 20 tons.		Tons.	
	No.	Tons.	No.	Tons.	No.	Tons.
MAINE.						
Pasamaquoddy	12	434.93	13	148.06	25	582.99
Machias	4	115.04	15	181.90	19	296.94
Frenchman's Bay	23	1,199.17	31	339.76	54	1,538.93
Castine	54	2,653.53	44	508.75	98	3,167.28
Bangor			2	27.80	2	27.80
Belfast	25	1,109.54	24	379.64	50	1,489.18
Waldoborough	63	2,431.84	78	973.02	141	3,404.86
Wiscasset	43	2,214.68	32	353.66	75	2,568.34
Bath	2	65.25	13	139.05	15	204.30
Portland and Falmouth	81	4,172.47	41	534.05	122	4,706.52
Saco	1	31.80	9	80.97	10	112.27
Kennebunk	20	1,340.06	11	139.91	31	1,479.97
York	1	34.10	5	49.11	6	83.21
Total	329	15,906.91	328	3,855.68	657	19,662.59
NEW HAMPSHIRE.						
Portsmouth	20	990.14	7	88.64	27	1,068.78
MASSACHUSETTS.						
Newburyport	13	544.63	8	83.96	21	628.59
Gloucester	392	17,073.64	78	919.78	470	17,993.42
Salem and Beverly	23	1,576.00	12	138.74	35	1,714.74
Marblehead	19	872.50	24	247.32	43	1,119.82
Boston and Charlestown	52	2,810.83	11	109.29	63	2,921.12
Plymouth	17	999.80	9	78.92	26	1,078.72
Barnstable	145	10,581.92	41	435.19	186	11,017.11
Nantucket			1	6.50	1	6.50
Edgartown	7	1,070.99			7	1,070.99
New Bedford	10	669.78	38	877.13	48	1,046.91
Fall River	6	239.85	25	293.00	31	531.85
Total	684	36,439.94	247	2,689.83	931	39,129.77
RHODE ISLAND.						
Providence			25	195.71	25	195.71
Newport	22	1,292.95	56	572.51	78	1,865.46
Bristol and Warren			3	20.17	3	20.17
Total	22	1,292.95	84	788.39	106	2,081.34
CONNECTICUT.						
Stonington	38	1,496.51	39	443.47	77	1,939.98
New London	36	1,896.07	41	523.39	77	2,409.46
Total	74	3,382.58	80	966.86	154	4,349.44
NEW YORK.						
New York	16	730.29	84	537.78	100	1,318.07
Sag Harbor	57	5,550.16	74	789.49	131	6,339.65
Total	73	6,280.45	158	1,377.27	231	7,657.72
NEW JERSEY.						
Great Egg Harbor	1	24.59			1	24.59
CALIFORNIA.						
San Francisco	11	2,125.86	1	5.27	12	2,141.13
San Diego	1	21.80			1	21.80
Total	12	2,157.66	1	5.27	13	2,162.98
SUMMARY.						
Maine	329	15,906.91	328	3,855.68	657	19,662.59
New Hampshire	20	990.14	7	88.64	27	1,068.78
Massachusetts	684	36,439.94	247	2,689.83	931	39,129.77
Rhode Island	22	1,292.95	84	788.39	106	2,081.34
Connecticut	74	3,382.58	80	966.86	154	4,349.44
New York	73	6,280.45	158	1,377.27	231	7,657.72
New Jersey	1	24.59			1	24.59
California	12	2,157.66	1	5.27	13	2,162.98
Grand total	1,215	66,365.32	905	9,771.94	2,120	76,137.16

STATEMENT showing the NUMBER and TONNAGE of VESSELS of the UNITED STATES EMPLOYED in the WHALE FISHERIES, June 30, 1881.

Customs districts in which documented.	Ves- sels.	Tona.
Boston, Mass.	5	794. 87
Barnstable, Mass.	18	1, 728. 97
Edgartown, Mass.	7	1, 371. 19
New Bedford, Mass.	132	32, 908. 88
New London, Conn.	11	1, 748. 61
Total	173	33, 551. 32

CONSOLIDATED STATEMENT showing the CLASS, NUMBER, and TONNAGE of VESSELS BUILT in the UNITED STATES during the year ended June 30, 1881.

States and Territories in which built.	Sailing ves- sels.		Steam vessels.		Canal-boats.		Barges.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
THE ATLANTIC AND GULF COASTS.										
Maine	94	41, 374. 26	8	908. 25					102	42, 282. 51
Vermont			1	370. 13	3	832. 49			4	792. 63
Massachusetts	25	4, 723. 31	7	2, 341. 88			1	102. 50	33	7, 167. 78
Rhode Island	11	81. 61	5	67. 47					16	149. 08
Connecticut	17	1, 097. 58	4	175. 94			15	2, 912. 57	36	4, 186. 09
New York	44	1, 729. 83	61	8, 879. 48	14	1, 481. 55	12	2, 487. 23	131	14, 578. 00
New Jersey	23	2, 031. 15	11	1, 055. 75			7	2, 836. 86	41	5, 923. 76
Pennsylvania	12	3, 278. 73	42	23, 087. 35			2	482. 50	56	25, 828. 58
Delaware	12	1, 698. 26	10	2, 347. 59			4	902. 05	26	5, 248. 50
Maryland	50	1, 465. 39	4	488. 38					54	1, 953. 77
District of Columbia			1	10. 08					1	10. 08
Virginia	33	996. 04	3	118. 95			9	847. 33	38	1, 462. 32
North Carolina	9	310. 84	6	121. 89			2	198. 92	17	631. 65
South Carolina	8	137. 90	2	546. 91					10	684. 80
Georgia	3	81. 07	3	615. 33					6	696. 40
Florida	19	240. 55	8	734. 63					27	975. 18
Alabama	3	89. 08	4	841. 62					7	430. 70
Mississippi	7	175. 67							7	175. 67
Louisiana	28	430. 80	3	142. 49					31	573. 29
Texas	8	698. 94	2	88. 75					10	787. 69
Total Atlantic and Gulf coasts	406	60, 891. 10	185	41, 392. 87	17	1, 814. 04	45	10, 250. 65	653	114, 348. 66
THE PACIFIC COAST.										
California	21	3, 197. 08	5	1, 358. 02					26	4, 555. 70
Oregon	7	1, 689. 46	3	1, 616. 50			2	1, 024. 93	22	4, 330. 89
Washington Territory	7	2, 495. 61	18	85. 29					10	2, 530. 90
Total Pacific coast	35	7, 382. 15	21	3, 010. 41			2	1, 024. 93	58	11, 417. 49
THE NORTHERN LAKES.										
New York	1	100. 97	84	6, 205. 83	40	8, 375. 90	9	1, 530. 01	84	16, 212. 71
Ohio	6	3, 020. 93	13	14, 014. 80			1	72. 30	20	17, 077. 98
Michigan	28	5, 852. 97	50	25, 453. 68			4	1, 508. 97	82	32, 815. 57
Illinois	2	531. 92	4	893. 62					6	1, 425. 54
Wisconsin	15	3, 429. 53	8	2, 512. 33					23	5, 941. 86
Total Northern lakes	52	12, 936. 32	109	49, 080. 21	40	8, 375. 90	14	3, 111. 18	216	73, 568. 61
THE WESTERN RIVERS.										
Louisiana			6	1, 252. 54					6	1, 252. 54
Tennessee			13	1, 308. 90					13	1, 308. 90
Kentucky			21	7, 484. 03			7	7, 933. 96	28	15, 398. 79
Missouri			13	2, 253. 95			29	31, 765. 14	42	34, 019. 09
Iowa			4	584. 94					4	584. 94
Nebraska			2	87. 18					2	87. 18
Minnesota			4	418. 35					4	418. 35
Wisconsin			3	100. 11					3	100. 11
Illinois			3	74. 40			1	1, 158. 50	4	1, 232. 90
Indiana			4	346. 46					4	346. 46
Ohio			17	4, 209. 93			12	11, 415. 83	29	15, 625. 75
West Virginia			15	2, 067. 19			2	2, 017. 82	17	4, 075. 01
Pennsylvania			24	4, 428. 20			2	2, 310. 68	26	6, 738. 88
Total Western rivers			129	24, 587. 06			53	56, 601. 82	182	81, 188. 88

CONSOLIDATED STATEMENT showing the CLASS, NUMBER, and TONNAGE of VESSELS BUILT in the UNITED STATES, &c.—Continued.

States and Territories in which built.	Sailing vessels.		Steam vessels.		Canal-boats.		Barges.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
SUMMARY.										
Atlantic and Gulf coasts.....	406	60,891.10	185	41,892.87	17	1,814.04	45	10,250.65	653	114,848.66
Pacific coast.....	35	7,382.15	21	3,010.41	.....	.....	2	1,024.93	58	11,417.49
Northern lakes.....	52	12,936.32	109	49,080.21	40	8,375.90	14	3,111.18	215	73,503.61
Western rivers.....	.....	.....	129	24,587.06	.....	.....	53	56,601.82	182	81,188.88
Grand total.....	493	81,209.57	444	118,070.55	57	10,189.94	114	70,988.58	1,108	280,458.84

SUMMARY STATEMENT of SAILING VESSELS BUILT in the UNITED STATES during the year ended June 30, 1881.

Class of vessels.	No.	Tons.
Ships.....	10	15,103.62
Barks.....	12	10,090.76
Barkentines.....	7	3,025.60
Brigs.....	3	1,163.41
Schooners.....	318	49,481.97
Sloops.....	143	2,344.21
Total.....	493	81,209.57

SUMMARY STATEMENT of STEAM VESSELS BUILT in the UNITED STATES during the year ended June 30, 1881.

Class of vessels.	No.	Tons.
River steamers, side-wheel.....	51	15,956.51
River steamers, stern-wheel.....	105	18,585.85
River steamers, propellers.....	185	18,411.72
Lake steamers, side-wheel.....	2	1,197.88
Lake steamers, propellers.....	98	57,966.94
Ocean steamers, side-wheel.....	2	310.96
Ocean steamers, propellers.....	6	5,641.19
Total.....	444	118,070.55

SUMMARY STATEMENT of CANAL-BOATS and BARGES BUILT in the UNITED STATES during the year ended June 30, 1881.

Class of vessels.	No.	Tons.
Canal-boats.....	57	10,189.94
Barges.....	114	70,988.58
Total.....	171	81,178.52

STATEMENT showing the CLASS, NUMBER, and TONNAGE of IRON VESSELS BUILT in the UNITED STATES during the year ended June 30, 1881.

Ports.	Sailing vessels.		Steam vessels.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.
New York, N. Y.			1	158.32	1	158.32
Buffalo, N. Y.			1	27.88	1	27.88
Perth Amboy, N. J.			1	194.40	1	194.40
Philadelphia, Pa.			27	20,364.30	27	20,364.30
Wilmington, Del.	1	36.04	4	1,066.28	5	1,102.32
Baltimore, Md.			1	437.80	1	437.80
Saint Louis, Mo.			2	267.94	2	267.94
Detroit, Mich.			4	5,802.92	4	5,802.92
Total.....	1	36.04	41	28,319.84	42	28,355.88

STATEMENT showing the CLASS, NUMBER, and TONNAGE of VESSELS BUILT in the UNITED STATES from 1803 to 1881, inclusive.

Year ended—	Number of each class of vessels built.					Total tonnage.
	Ships and barks.	Brigs.	Schooners.	Sloops, canal-boats, and barges.	Steamers.	
Dec. 31, 1803						88,448.40
1804						103,753.91
1805						128,507.03
1806						128,093.29
1807						99,783.92
1808						31,753.34
1809						91,397.55
1810						127,575.86
1811						146,091.83
1812						84,091.42
1813						81,153.46
1814						29,039.90
1815	136	224	680	284	1,324	154,624.39
1816	76	133	781	424	1,414	121,067.86
1817	34	86	559	394	1,073	86,292.37
1818	53	85	428	332	898	82,421.20
1819	53	82	473	242	850	79,817.86
1820	21	60	301	152	534	47,784.01
1821	43	89	248	127	507	55,856.01
1822	64	131	280	168	623	75,246.98
1823	55	127	280	165	15	75,007.57
1824	56	156	377	166	26	90,939.00
1825	56	197	538	168	35	114,997.25
1826	71	187	482	227	45	126,438.35
1827	58	136	364	141	38	104,342.67
1828	73	108	474	197	33	96,375.58
1829	44	68	485	145	43	77,096.65
1830	25	56	403	116	37	58,084.24
1831	72	95	416	94	34	85,962.06
1832	132	143	568	122	1,065	144,539.16
1833	144	169	625	185	65	161,626.36
1834	98	94	497	180	88	118,330.37
Sept. 30, 1835 (nine months)	25	50	301	100	30	46,236.52
1836	93	65	444	164	124	113,627.49
1837	67	72	507	168	135	122,967.22
1838	66	79	510	153	90	113,135.44
Sept. 30, 1839	83	89	439	122	125	120,969.34
1840	97	109	378	224	63	118,309.29
1841	114	101	311	157	78	118,893.71
1842	116	91	273	404	137	126,063.64
June 30, 1843 (nine months)	58	34	138	173	79	63,617.77
1844	73	47	204	279	163	103,537.29
1845	124	87	822	342	1,063	146,018.02
1846	100	164	576	355	225	183,293.83
1847	151	168	689	392	196	243,722.67
1848	154	174	701	547	175	318,075.54

STATEMENT showing CLASS, NUMBER, and TONNAGE of VESSELS BUILT in the UNITED STATES, &c.—Continued.

Year ended—	Number of each class of vessels built.						Total tonnage.
	Ships and barks.	Brigs.	Schooners.	Sloops, canal-boats, and barges.	Steamers.	Total number vessels built.	
June 30, 1849	198	148	623	870	208	1,547	256,577.47
1850	247	117	547	290	159	1,360	272,218.54
1851	211	65	522	328	233	1,357	298,203.60
1852	255	79	584	287	259	1,444	351,493.41
1853	269	95	681	394	271	1,710	425,572.49
1854	334	112	661	386	281	1,774	535,636.01
1855	381	126	605	669	243	2,024	583,450.04
1856	306	103	594	479	221	1,703	469,393.73
1857	251	58	504	358	263	1,434	378,804.70
1858	122	46	431	400	226	1,225	242,286.69
1859	89	28	297	284	172	1,870	156,602.33
1860	110	86	373	289	264	1,071	212,892.48
1861	110	88	360	371	264	1,143	232,194.35
1862	60	17	207	397	183	1,864	175,075.84
1863	97	34	212	1,113	367	1,823	310,884.34
1864	112	45	322	1,399	496	2,366	415,740.64
1865	109	46	369	853	411	1,788	383,805.60
1866	96	61	467	926	348	1,888	336,146.56
1867	96	70	517	667	180	1,519	303,528.66
1868	80	48	590	848	236	1,802	285,304.73
1869	91	36	506	816	277	1,726	275,230.05
1870	73	27	519	709	290	1,618	276,953.31
1871	40	14	498	901	302	1,755	273,226.51
1872	15	10	426	900	292	1,643	209,052.22
1873	28	9	611	1,221	402	2,271	359,245.76
1874	71	22	655	995	404	2,147	432,725.17
1875	114	22	502	840	323	1,801	297,638.79
1876	76	5	424	269	338	1,112	203,585.63
1877	71	4	337	852	265	1,029	176,591.96
1878	81	7	279	567	334	1,258	235,503.57
1879	37	10	256	494	335	1,132	193,030.69
1880	23	2	286	243	348	902	157,409.90
1881	29	8	318	314	444	1,108	280,458.64

**LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES
UNDER TREATY STIPULATIONS.**

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625.

LIABILITIES
OF THE
UNITED STATES TO INDIAN TRIBES UNDER TREATY
STIPULATIONS.

DEPARTMENT OF THE INTERIOR,
Washington, October 4, 1881.

SIR: Referring to your communication of the 28th ultimo, requesting to be furnished with a "statement showing the present liabilities of the United States to Indian tribes under treaty stipulations," I have the honor to transmit herewith said statement as requested, which was received with a letter from the Commissioner of Indian Affairs of the 3d instant.

Very respectfully,

S. J. KIRKWOOD,
Secretary.

The honorable the **SECRETARY OF THE TREASURY.**

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STATEMENT showing the PRESENT LIABILITIES of the UNITED STATES to INDIAN TRIBES under TREATY STIPULATIONS.

Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, not allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities.
Apaches, Kiowas, and Comanches.	Thirty installments, provided to be expended under the tenth article treaty of October 21, 1867.	Sixteen installments, unappropriated, at \$30,000 each.	Vol. 15, p. 584, § 10.		\$480,000 00		
Do.	Purchase of clothing.	Twenty article treaty of October 21, 1867.	do.	\$15,000 00			
Do.	Pay of carpenter, farmer, blacksmith, miller, and engineer.	Fourteenth article treaty of October 21, 1867.	Vol. 15, p. 585, § 14.	5,200 00			
Do.	Pay of physician and teacher.	do.	do.	2,500 00			
Arickarees, Gros Ventres, and Mandans.	Amount to be expended in such goods, &c., as the President may from time to time determine.	Seventh article treaty of July 27, 1868.	Treaty not published.	50,000 00			
Assinaboines.	do.	do.	do.	30,000 00			
Blackfeet, Bloods, and Piepans.	do.	Eight article treaty of September 1, 1868.	do.	40,000 00			
Cheyennes and Arapaches.	Thirty installments, provided to be expended under tenth article treaty of October 25, 1867.	Sixteen installments, unappropriated, at \$20,000 each.	Vol. 15, p. 586, § 10.		320,000 00		
Do.	Purchase of clothing, same article.		do.	14,000 00			
Do.	Pay of physician, carpenter, farmer, blacksmith, miller, engineer, and teacher.		Vol. 15, p. 587, § 13.	7,700 00			
Chickasaws.	Permanent annuity in goods.	Four installments, at \$1,500 each, unappropriated.	Vol. 1, p. 619.			\$3,000 00	
Chippewas, Boies Ferde band.	Twenty installments, for blacksmith, assistants, iron, tools, &c.	Four installments, at \$1,600 each, unappropriated.	Vol. 14, p. 766, § 3.		6,000 00		
Do.	Twenty installments, for schools, instructing Indians in farming, and for the purchase of seeds, tools, &c.		do.		6,400 00		
Do.	Twenty installments of annuity, in money, goods, or other articles, provisions, annuities, and tobacco.	Annuitly \$3,000; goods, &c., \$2,000; provisions, &c., \$1,000; four installments, unappropriated.	do.		44,000 00		
Chippewas of Lake Superior.	Support of smith and shop, and pay of two farmers, during the pleasure of the President.	Estimated at	Vol. 10, p. 1112.	1,800 00			

Chippewas of the Mississippi.	Ten installments in money, at \$20,000 each, third article treaty of February 22, 1855, and third article treaty of May 7, 1864.	Three installments, of \$20,000 each, due.	Vol. 13, p. 694, § 3.	60,000 00	.....
Do.....	Forty-six installments, to be paid to the chiefs of the Mississippi Indians.	Eleven installments, of \$1,000 each, due.	Vol. 9, p. 904, § 3.	11,000 00	.....
Chippewas, Pillagers, and Lake band.	Forty installments: in money, \$10,000.00; goods, \$8,000, and for purposes of utility, \$4,000.	Thirteen installments, of \$22,000.00 each, due.	Vol. 10, p. 1168, § 3; vol. 13, p. 694, § 3.	294,000 58	.....
Do.....	Ten installments, for purposes of education, per third article treaty of May 7, 1864.	Three installments, of \$3,000 each, due.	Vol. 13, p. 694, § 3.	9,000 00	.....
Choctaws.	Permanent annuities.	Second article treaty of November 16, 1805, \$3,000; thirteenth article treaty of October 18, 1820, \$900; second article treaty of January 20, 1825, \$6,000.	Vol. 7, p. 99, § 2; vol. 11, p. 614, § 13; vol. 7, p. 213, § 13; vol. 7, p. 235, § 2.	9,000 00	.....
Do.....	Provisions for smiths, &c.	Sixth article treaty of October 18, 1820; ninth article treaty of January 20, 1825.	Vol. 7, p. 212, § 6; vol. 7, p. 293, § 9; vol. 7, p. 614, § 13; vol. 11, p. 614, § 13.	920 00	.....
Do.....	Interest on \$390,257.92, articles ten and thirteen, treaty of January 22, 1855.	Treaty of August 7, 1790	Vol. 7, p. 36, § 4.	1,500 00	.....
Creeks.	Permanent annuities.	Treaty of June 16, 1802	Vol. 7, p. 69, § 2.	2,000 00	.....
Do.....	do	Treaty of January 24, 1828	Vol. 7, p. 237, § 4.	20,000 00	.....
Do.....	Smiths, shops, &c.	do	Vol. 7, p. 237, § 8.	1,110 00	.....
Do.....	Wheelwright, permanent	Treaty of January 24, 1824, and August 7, 1866.	Vol. 7, p. 237, § 8; vol. 11, p. 700, § 3.	600 00	.....
Do.....	Allowance, during the pleasure of the President, for blacksmiths, assistants, shops and tools, iron and steel, wagon-maker, education, and assistance in agricultural operations, &c.	Treaty of February 14, 1833, and treaty of August 7, 1856.	Vol. 7, p. 419, § 5; vol. 11, p. 700, § 3.	840 00	.....
Do.....	Interest on \$200,000 held in trust, sixth article treaty August 7, 1856.	Treaty of August 7, 1856	Vol. 11, p. 700, § 6.	270 00	.....
Do.....	Interest on \$675,168 held in trust, third article treaty June 14, 1866, to be expended under the direction of the Secretary of the Interior.	Expended under the direction of the Secretary of the Interior.	Vol. 14, p. 786, § 3.	1,000 00	.....
Crows.	For supplying male persons over fourteen years of age with a suit of good, substantial woollen clothing; females over twelve years of age a flannel skirt or goods to make the same, a pair of woollen hose, calico and domestic; and boys and girls under the ages named such flannel and cotton goods as their necessities may require.	Treaty of May 7, 1868; seventeen installments, of \$19,000 each, due, estimated.	Vol. 15, p. 651, § 9.	2,000 00	.....
Do.....	For pay of physician, carpenter, miller, engineer, farmer, and blacksmith.	Treaty of May 7, 1868	Vol. 15, p. 651, § 9.	323,000 00	.....
Do.....	Twenty installments, for pay of teacher and for books and stationery.	Eight installments, of \$1,500 each, due.	Vol. 15, p. 651, § 7.	4,500 00	.....
Do.....	Blacksmith, iron and steel, and for seeds and agricultural implements.	Estimated at	Vol. 15, p. 651, § 8.	12,000 00	.....
				2,000 00	.....
				33,758 40	.....
				200,000 00	.....
				675,168 00	.....

STATEMENT showing the PRESENT LIABILITIES of the UNITED STATES to INDIAN TRIBES under TREATY STIPULATIONS—Continued.

Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent is annually paid, and amounts which invested at 5 per cent produce permanent annuities.
Gros Ventres.....	Amounts to be expended in such goods, provisions, &c., as the President may from time to time determine as necessary.	Treaty not published (eighth article, July 13, 1868).		\$35,000 00			
Iowas.....	Interest on \$57,500, being the balance on \$157,500.		Vol. 10, p. 1071, § 9			\$2,875 00	\$57,500 00
Kansas.....	Interest on \$30,581.00, at 5 per cent.		Vol. 9, p. 842, § 2			10,000 00	200,000 00
Kickapoo.....	Twenty installments, for repairing saw-mill, and buildings for blacksmith, carpenter, wagon and plow maker, manual-labor school, and hospital.	Five installments, of \$1,000 each, due.	Vol. 10, p. 1076, § 2 Vol. 16, p. 708, § 2		\$5,000 00	4,679 05	93,581 09
Klamaths and Modocs.....	For tools and materials for saw and flour mills, carpenter's, blacksmith's, wagon and plow makers' shops, books and stationery for manual-labor school.	Four installments, of \$1,500 each, due.	do		6,000 00		
Do.....	Pay of physician, miller, and two teachers, for twenty years.						
Do.....	Permanent provision for smith's shops and miller, &c.	Four installments, of \$3,000 each, due.	Vol. 16, p. 709, § 5		14,400 00		
Miamies of Kansas.....	Interest on \$21,884.81, at the rate of 5 per cent, as per third article treaty of June 5, 1854.	Say \$411.43 for shop and \$232.62 for miller.	Vol. 7, p. 191, § 5			674 05	18,481 00
Do.....	Permanent annuities.		Vol. 10, p. 1094, § 3			1,094 24	21,884 81
Miamies of Fort River.....	Pay of teacher to manual-labor school, and subsistence of pupils, &c.	Fourth article treaty of 1795; third article treaty of 1805; third article treaty of 1809.	Vol. 7, p. 51, § 4; Vol. 7, p. 91, § 3; Vol. 7, p. 114, § 3; Vol. 7, p. 116; Vol. 12, p. 982, § 2			1,100 00	22,000 00
Mohels.....	Salary of two matrons for schools, two assistant teachers, farmer, carpenter, and two millers.	Treaty of December 21, 1855.	Vol. 14, p. 650, § 5	3,000 00			
Nes Perches.....		Treaty of June 9, 1863.		3,500 00			

Northern Cheyennes and Arapahoes.	Thirty installments, for purchase of clothing, as per sixth article treaty May 10, 1868.	Seventeen installments, of \$12,000 each, due.	Vol. 15, p. 687, § 6.	204,000 00	.....
Do.	Ten installments, to be expended by the Secretary of the Interior, for Indians engaged in agriculture.	Seven installments, of \$37,500 each, due.	.....do.....	202,500 00	.....
Do.	Pay of teacher, farmer, carpenter, miller, blacksmith, engineer, and physician.	Estimated at	Vol. 15, p. 688, § 7.	6,000 00	.....
Omahas.	Fifteen installments, third series, in money or otherwise.	One installment, of \$20,000, due	Vol. 10, p. 1044, § 4.	20,000 00	.....
Do.	Twelve installments, fourth series, in money or otherwise.	Twelve installments, fourth series, of \$10,000 each, due.	.....do.....	120,000 00	.....
Osges.	Interest on \$60,120, at 5 per cent., for educational purposes.	Resolution of the Senate to treat, January 2, 1825.	Vol. 7, p. 242, § 6.	.....	60,120 00
Do.	Interest on \$300,000, at 5 per cent., to be paid semi-annually, in money or such articles as the Secretary of the Interior may direct.	Treaty of September 29, 1865.	Vol. 14, p. 687, § 1.	.....	300,000 00
Otoes and Missourias.	Fifteen installments, third series, in money or otherwise.	One installment, of \$9,000, due	Vol. 10, p. 1039, § 4.	9,000 00	.....
Do.	Twelve installments, last series, in money or otherwise.	Twelve installments, of \$5,000 each, due.	.....do.....	60,000 00	.....
Pawnees.	Annuity goods, and such articles as may be necessary.	Treaty of September 24, 1857.	Vol. 11, p. 729, § 2.	30,000 00	.....
Do.	Support of two manual-labor schools and pay of teachers.	.....do.....	Vol. 11, p. 729, § 3.	10,000 00	.....
Do.	For iron and steel and other necessary articles for shops, and pay of two blacksmiths, one of whom is to be tin and gun smith, and compensation of two strikers and apprentices.	Estimated, for iron and steel, \$500; two blacksmiths, \$1,200; and two strikers, \$480.	Vol. 11, p. 729, § 4.	2,180 00	.....
Do.	Farming utensils and stock, pay of farmer, miller, and engineer, and compensation of miller, and apprentices, to assist in working in the mill, and keeping in repair grist and saw mill.	Estimated.	Vol. 11, p. 730, § 4.	4,400 00	.....
Poncas.	Fifteen installments, last series, to be paid to them or expended for their benefit.	Seven installments, of \$8,000 each, due.	Vol. 12, p. 997, § 2.	56,000 00	.....
Do.	Amount to be expended during the pleasure of the President for purposes of civilization.	Treaty of March 12, 1868.	Vol. 12, p. 998, § 2.	10,000 00	.....
Pottawatomies.	Permanent annuity in money	August 2, 1775.	Vol. 7, p. 51, § 4.	387 80	7,156 00
Do.	do	September 30, 1809.	Vol. 7, p. 114, § 3.	178 90	3,578 00
Do.	do	October 2, 1818.	Vol. 7, p. 185, § 3.	894 50	17,890 00
Pottawatomies.	Permanent annuity in money	September 20, 1828.	Vol. 7, p. 317, § 2.	715 60	14,312 00
Do.	do	July 29, 1829.	Vol. 7, p. 330, § 2.	5,724 77	114,495 40
Do.	For educational purposes, during the pleasure of the President.	September 20, 1828.	Vol. 7, p. 318, § 2.	5,000 00	.....
Do.	Permanent provision for three blacksmiths and assistants, iron and steel.	October 16, 1829; September 20, 1828; July 29, 1829.	Vol. 7, p. 296, § 3; vol. 7, p. 318, § 2; vol. 7, p. 321, § 2.	1,008 99	20,179 80
Do.	Permanent provision for furnishing salt.	July 29, 1829.	Vol. 7, p. 320, § 2.	156 54	3,180 80
Do.	Permanent provision for payment of money in lieu of tobacco, iron, and steel.	September 20, 1828; June 5 and 17, 1846.	Vol. 7, p. 318, § 2; vol. 9, p. 855, § 10.	107 84	2,146 80
Do.	For interest on \$230,064.20, at 5 per cent.	June 5 and 17, 1846.	Vol. 9, p. 855, § 7.	11,503 21	230,064 20

STATEMENT showing the PRESENT LIABILITIES of the UNITED STATES to INDIAN TRIBES under TREATY STIPULATIONS—Continued.

Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	References to laws, Statutes at Large.	Annual amount necessary to meet appropriations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent is annually paid, and amounts which, invested at 5 per cent, produce permanent annuities.
Pottawatomies of Huron.	Permanent annuities.	November 17, 1808.	Vol. 7, p. 106, § 2.			\$400 00	\$3,000 00
Quapaws.	For education, smith, farmer, and smith-shop during the pleasure of the President.	\$1,000 for education, \$1,000 for smith, &c.	Vol. 7, p. 425, § 3.	\$2,000 00			
Sacs and Foxes of Mississippi.	Permanent annuity.	Treaty of November 3, 1804.	Vol. 7, p. 85, § 3.			1,000 00	20,000 00
Do.	Interest on \$200,000, at 5 per cent.	Treaty of October 21, 1837.	Vol. 7, p. 541, § 2.			10,000 00	200,000 00
Do.	Interest on \$500,000, at 5 per cent.	Treaty of October 21, 1842.	Vol. 7, p. 594, § 2.			40,000 00	800,000 00
Sacs and Foxes of Missouri.	Interest on \$157,400, at 5 per cent.	Treaty of October 21, 1837.	Vol. 7, p. 543, § 2.			7,870 00	157,400 00
Do.	For support of school.	Treaty of March 6, 1861.	Vol. 12, p. 1172, § 5.		\$200 00		
Seminoles.	Interest on \$500,000, eighth article of treaty of August 7, 1856.	\$25,000 annual annuity.	Vol. 11, p. 702, § 8.			25,000 00	500,000 00
Do.	Interest \$70,000, at 5 per cent.	Support of schools, &c.	Vol. 14, p. 757, § 3.			3,500 00	70,000 00
Senecas.	Permanent annuity.	September 9 and 17, 1817.	Vol. 7, p. 161, § 4.			1,000 00	20,000 00
Do.	Smith and smith-shop and miller, permanent.	February 28, 1831.	Vol. 7, p. 170, § 4.			1,000 00	33,200 00
Senecas of New York.	Permanent annuities.	February 12, 1841.	Vol. 7, p. 249, § 3.			6,000 00	120,000 00
Do.	Interest on \$75,000, at 5 per cent.	Act of June 27, 1846.	Vol. 9, p. 35, § 2.			3,750 00	75,000 00
Do.	Interest on \$43,050, transferred from the On-tario Bank to the United States Treasury.	do.	Vol. 9, p. 35, § 3.			2,152 50	43,050 00
Senecas and Shawanese.	Permanent annuity.	Treaty of September 17, 1818.	Vol. 7, p. 170, § 4.			1,000 00	20,000 00
Do.	Support of smith and smiths' shops.	Treaty of July 20, 1831.	Vol. 7, p. 352, § 4.	1,000 00			
Shawnees.	Permanent annuity for education.	August 2, 1786; September 29, 1817.	Vol. 7, p. 51, § 4.			2,000 00	60,000 00
Do.	Interest on \$40,000, at 5 per cent.	August 3, 1786; May 10, 1864.	Vol. 10, p. 1066, § 5.			2,000 00	40,000 00
Shoshones, western band.	Twenty installments of \$5,000 each, under the direction of the President.	Two installments to be appropriated.	Vol. 12, p. 660, § 7.		10,000 00		
Shoshones, north-western band.	do.	do.	Vol. 13, p. 668, § 3.		10,000 00		

Shoshonee, Goship band.	Twenty installments of \$1,000 each, under direction of the President.	do	Vol. 13, p. 652, § 7	2,000 00		
Shoshonee and Bannacks:						
Shoshonee	For the purchase of clothing for men, women, and children, thirty installments.	Eighteen installments due, estimated at \$11,500 each.	Vol. 15, p. 676, § 9	207,000 00		
Do	For pay of physician, carpenter, teacher, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 676, § 10	5,000 00		
Do	Blacksmith and for iron and steel for shops	do	Vol. 15, p. 676, § 3	1,000 00		
Bannacks	For the purchase of clothing for men, women, and children, thirty installments.	Eighteen installments due, estimated at \$6,937 each.	Vol. 15, p. 676, § 9	134,806 00		
Do	Pay of physician, carpenter, miller, teacher, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 676, § 10	5,000 00		
Six Nations of New York.	Permanent annuities in clothing, &c.	Treaty, November 11, 1794.	Vol. 7, p. 64, § 6	4,500 00	90,000 00	
Sioux, Sisseton, and Wapeton of Lake Traverse and Devil's Lake.	Amount to be expended in such goods and other articles as the President may from time to time determine, \$900,000 in ten installments, per agreement February 19 1867.	One installment of \$90,000, due	Revised Treaties, p. 1051, § 2.	80,000 00		
Sioux of different tribes, including Santee Sioux of Nebraska.	Purchase of clothing for men, women, and children.	Eighteen installments of \$130,000 each, due; estimated.	Vol. 15, p. 633, § 10	2,340,000 00		
Do	Blacksmith, and for iron and steel	Estimated	do	2,000 00		
Do	For such articles as may be considered necessary by the Secretary of the Interior for persons roaming.	Eighteen installments of \$200,000 each, due; estimated.	do	3,604,000 00		
Do	Physician, five teachers, carpenter, miller, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 633, § 13	10,400 00		
Sioux of different tribes, including Santee Sioux of Nebraska.	Purchase of rations, &c., as per article 5, agreement of September 26, 1876.	do	Vol. 19, p. 253, § 5	1,100,000 00		
Tabasque band of Utes.	Pay of blacksmith.	do	Vol. 13, p. 675, § 10	720 00		
Tabasque, Muncie, Capote, Weeminuche, Yampa, Grand River, and Uintah bands of Utes.	For iron and steel and necessary tools for blacksmith shop.	do	Vol. 15, p. 627, § 9	220 00		
Do	Two carpenters, two millers, two farmers, one blacksmith, and two teachers.	Estimated	Vol. 15, p. 622, § 15	7,800 00		
Do	Thirty installments of \$30,000 each, to be expended under the direction of the Secretary of the Interior, for clothing, blankets, &c.	Seventeen installments, each \$30,000, due.	Vol. 15, p. 622, § 11	510,000 00		
Do	Annual amount to be expended under the direction of the Secretary of the Interior in supplying said Indians with beef, mutton, wheat, flour, beans, &c.		Vol. 15, p. 622, § 12	30,000 00		
Winnebagoes	Interest on \$804,909.17, at 5 per cent. per annum.	November 1, 1837, and Senate amendment, July 17, 1862.	Vol. 7, p. 546, § 4; Vol. 12, p. 623, § 4.	40,245 45	804,909 17	

STATEMENT showing the PRESENT LIABILITIES of the UNITED STATES to INDIAN TRIBES under TREATY STIPULATIONS—Continued.

Names of treaties.	Description of annuities, &c.	Number of installments yet unap- propriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropri- ations that will be required during a limited number of years to pay limited annu- ties incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invest- ed at 5 per cent., produce permanent annuities.
Winnebagoes.....	Interest on \$78,340.41, at 5 per cent. per annum, to be expended under the direction of the Secretary of the Interior.	July 15, 1870.	Vol. 16, p. 385, § 1.	.....	.....	\$2,917 02	\$78,340 41
Yankton tribe of Sioux.	Ten installments, of \$25,000 each, being third series, to be paid to them, or expended for their benefit.	Seven installments due, of \$25,000 each.	Vol. 11, p. 744, § 4.	.....	\$175 000 00	.....	.....
Do.....	Twenty installments, of \$15,000 each, fourth series, to be paid to them, or expended for their benefit.	Twenty installments, of \$15,000 each, due.	do.....	300,000 00
Total.....	\$1,421,760 00	9,082,082 56	849,482 27	6,120,045 40

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